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### SUMMARY OF NEWS.

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#### Politics of Europe.

The greater portion of our pages of to-day are occupied with a long, but to political readers, an important and interesting Report on the Public Revenue of Great Britain. It was originally contained in two English Papers of the 10th and 20th of August, the last of these being the latest Paper received by the last arrival from home;—but knowing how much the interest of such Documents is lessened by the continuity of subject being interrupted or destroyed, we have preferred giving it as a whole for the convenience of those to whom the subject is sufficiently interesting to desire to have it brought completely before their view at once.

We received additional English Papers from Madras by the *Dawk* of yesterday, but they serve only to fill up intermediate dates and complete our Files. In one of them the following article respecting the Greeks appears:

**Greeks.**—The Greeks have taken a Turkish corvette and brig of war, and three transports laden with slaves and the treasures of Scio off Metylene, which have been sent to the Morea. On the 18th of May, the Captain Pacha was still with his fleet in the Channel off Scio, and the Greek fleet were in sight preparing for attack, having Congreve rockets on board, from which they expected great advantages. The Egyptian fleet, consisting of 40 vessels, set sail on the 22d of May for Candia. Six of these vessels (merchantmen) were under British colours, laden with stores and horses for the expedition. The Captain Pacha had sent to Court 100 virgins and 100 youths to be distributed as presents among the Grandaees of the Divan. There is now no doubt of the taking of Napoli de Romanis. In the letter of our City Correspondent will be found some farther interesting particulars respecting Greeks affairs.

We refer our readers to an interesting letter from Corinth, on the present state of affairs in Greece (inserted in another column), which we have received from a Swiss Gentleman of distinguished talents and character, well known to a respectable circle in this Metropolis, in which he resided nearly a twelvemonth. In an accompanying letter, he says—

"The inclosure I send you for publication in *THE MORNING CHRONICLE*. I hope it may be the means of doing some good in England, by calling the attention of the people to the horrible abuse of power on the part of the Government, in the secret hostility it continues against the Greeks. The English will wholly lose by these doings the high reputation they formerly enjoyed in Greece. Indeed the very name of the English is dissonance to the ears of a Greek. My travels have hitherto afforded me great pleasure."

There is to us something unaccountable in the apathy with which a people pretending to be Christian, and hitherto supposed to be humane, view what is now taking place in Greece. If any one had two or three years ago hinted at the possibility of a British Ministry affording aid to the most odious monsters that ever disgraced the human form, in a project to exterminate a noble nation gallantly struggling for their independence, while the people looked on with indifference, even after such heart-rending scenes as those of Scio—if we say any one had hinted, however distantly, at the possibility of this, a loud voice of indignation from every quarter would have instantly silenced him. But who shall be able to belt out from the page of history the record of a

reality which far outruns all that malice could by anticipation have imputed to us? No generous voice has been heard to deprecate the oppression of the Greeks in the British Senate, while, as if to render the deficiency the more glaring, its eloquence was never so much engrossed by the praise of our own philanthropy, and invectives against our neighbours for the want of it.

A powerful attempt has, however, just been made, to rouse us from our apathy, by the Rev. T. S. Hughes, Author of *Travels in Sicily, Greece, and Albania*, in an "Address to the People of England on the Cause of the Greeks, occasioned by the late inhuman Massacres in the Isle of Scio, &c." the profits from the sale of which (if any) are to be devoted to the succour of the Greeks. Mr. Hughes introduces his Address with the Report of the brief conversation in the House of Commons on the execution of the Scio hostages.

"After the perusal of this dialogue (he says) I was unable to proceed farther; every other subject lost its relish, in the absorbing interest of the momentous concerns of a suffering nation, whose associations twine themselves around the very soul—of a Christian, in which I had experienced the rights of hospitality, and whose misfortunes, as well as its antiquities, I had already endeavoured to make familiar to my countrymen. I felt, therefore, that as traveller and an author—as a man and a Christian—above all, as the Minister of a religion which teaches us that we are not born for ourselves alone, silence would in me be criminal. The public has a right, on all topics in which it is interested, to demand the sentiments and opinions of those members of the community, who from personal observation and experience, are able to afford any information. I have learned that the character of England, which once stood so pre-eminent among all nations for generous sympathy towards the unfortunate and oppressed, has become an object of disgust and detestation to a suffering people, in the commencement of their struggle, looked upon us as the natural avengers of misery, and patrons of humanity. From public documents and private information, I plainly perceive the inclination of continental confederates, tending to the support of what is called the Balance of Power and the Peace of Europe, or in other words, to the protection of an infidel exterminating Government, to an alliance with deliberate murderer barbarians habitually stained with the most abominable vices, and declared enemies of the Christian faith. The reports, and indeed the confident assertions made in almost every letter which arrives from Greece, that stores and ammunition are sent out in English ships to provision Turkish fortresses; that English are serving in the Turkish navy and artillery; that confiscations of property and imprisonment of persons are denounced and executed by our authorities in the Ionian Islands, against the friends and relatives of those whom we are pleased to call Grecian Rebels; that the rights of hospitality in the same quarter have in many instances been refused to the miserable fugitives from Turkish vengeance; all these considerations render an appeal to the English people still more necessary. Under such reflections I felt that in remaining silent any longer I should be a traitor to myself, a traitor to my country, a traitor to humanity, and a traitor to my God!"

Mr. Hughes observes, is it possible "that the people of England are not acquainted with the superstition of these Barbarians who are so zealously supported by Christian Powers?—They may not know that it is secretly and implicably hostile to

Christianity—that it was hatched and matured in falsehood, hypocrisy, and blood—that it addressed itself to the sensual appetites and corrupt passions—that it cherishes inordinate pride, fanatic zeal, and is a pander to the most abominable impurities—that it degrades the dignity of human nature, and depreciates the value of human life—that it encourages ignorance by representing all arts, sciences and literature, as unnecessary or prejudicial to mankind, unless warranted by the Koran—that it produces mental torpor and apathy, chilling every tendency to speculative exertion, or intellectual moral improvement by the desolating doctrines of fatality and predestination—finally, that it establishes the horrid principle that civil and political power shall depend exclusively upon faith in the Law of Mahomet, whilst it exposes every Christian to the unrestrained brutality and irresponsible tyranny of the vilest wretch that wears a turban." The picture which he gives of the horrors which he witnessed in Turkey, absolutely chills the blood. "I have rode over the ruins of large villages, seathed by the flames of destruction, because some reputable family had refused to deliver up a beautiful son or daughter as the victim of that tyrant's execrable lusts. I have seen part of the Turkish population in a large city, and armed against its Frank inhabitants, cutting and maiming with swords and ataghans every Christian they met with on account of a private quarrel. I have seen such tracts of country turned into deserts, fields languishing without culture, and cities fallen into decay, where misrule and injustice had combined with plague and famine against the constitution of society: and as public immorality flourishes most and grows up to maturity under the reign of despotism, I have seen apostates, false witnesses, secret poisoners, open assassins, and all the other agents of unlimited tyranny, clothed in the spoils, and rioting on the property of their unhappy victims. In short, I have seen a nation humbled, degraded, and abused; I have seen man, made in his Maker's likeness, reduced below the standard of the brute creation, living without civil or political existence, plundered without remorse, tortured without mercy, and slaughtering without commiseration."

And yet there are men who call themselves Christians who would perpetuate this state of things! Men too, who have the audacity to proclaim themselves Members of Bible Societies!

Mr. Hughes justly observes, that the Greeks, if not exterminated, will never submit to the Porte, and that the establishment of an independent Grecian empire would be the firmest barrier against all encroachment, whether Russia should endeavour to seize upon the whole, or should admit other Continental States to a participation of the plunder; and he shews that the emancipation of the Greeks would "open a channel of communication with a spirited commercial people, whose manners, interests and religion, conform with those of other European nations."

Mr. Hughes concludes his address with the following moving appeal:—

"If the facts which have been stated or the arguments which have been adduced, are not sufficient to excite Englishmen, themselves the first-born sons of modern liberty, to patronise the cause of Greece, I should almost despair of moving them by the frequent and appalling massacres in Smyrna, Salonica, Constantinople, and other great cities of the empire; massacres, which affix almost as deep disgrace upon the Christian states which have permitted, them as upon the barbarians by whom they have been perpetrated. Still there is one transaction capable of moving every heart which the scorching breath of modern policy has not dried up and withered—I allude to the treatment of unhappy Solo. That beautiful isle, the favourite residence of the blind immortal Bard, has been made almost one general sepulchre of its unfortunate inhabitants, a common slaughter-house, where the blood of every age, and rank, and sex, has flowed in one united stream. Yet why apply the epithet unfortunate to those who fell beneath the Turkish scymitar, whose fate it was to close their eyes at once upon their native hills and upon their own calamities? The lot of horror is to others, to the young, the beautiful, the innocent daughters of this once happy island, dragged from the paternal roof, from the tender care of beloved friends and relatives, from social happiness, from all

the refinements of civilized life, and subjected to the pollution of vile barbarians, whose hands were dyed with the blood of all their dearest connections. The heart sickens at the recital, but it must be made.

"Reader, to this happy, isle, adorned by the lavish hand of nature, blessed with peculiar privileges, free from the very presence of Ottoman barbarians, and subject to the mild government of its own elders, the richest and best educated Greek merchants, or other proprietors used to retire, that, after having enjoyed in peace the fruits of patient industry, they might sink to rest in the country of their forefathers, and in the bosom of their families, the manners of the Scioi females were considered as elegant, and their souls as soft, as their features were lovely and expressive; the beauty of a Helen, and the majesty of an Andromache, might have been observed among them at those festivals, when they were accustomed to realize the enchanting scenes described by ancient poets; when the aged folks lay reclined upon the enamelled turf, or under the shade of the overspreading plane-tree, to see their children, decked in garlands, lead the graceful dance and chase the retreating waves upon the shore, or welcome with their joyful songs the return of spring or the gathering of the purple vintage. Where are ye now, ye fairest flowers of Homer's rocky isle? plucked up and withered! gone into slavery worse than death, if death could be ten times repeated! sold, after the most horrible pollution, at a price less than cattle in a market to Asiatic barbarians and to African Moors. Gracious God! a tenth part of these atrocities in an unenlightened age, would have aroused all the gallant spirits of Christendom to avenge their wrongs! and shall we not only sit by tamely whilst they are perpetrated but suffer them to be extended, as far as in us lies, to future generations and the most distant ages!

"Reader, if you be a brother, a husband, or a father, I call upon you by those sacred ties of nature, I call upon you in the name of Woman, of her who exalts our joys and soothes our sorrows, of her whose weakness is her greatest power, of her who is the protectress of our infancy, the inspirer of our youth, the companion of our manhood, and the consoler of our age; if you desire your own island still to remain, as it hitherto has been, a sacred temple, on whose altar Virtue herself offers up the pure incense of congenial souls, I call you to discard your apathy, to exert your efforts in the sacred cause of liberty and religion, and preserve your fellow-creatures from worse evils than the exterminating sword of ruthless savages.

"And you, the advocates of philanthropy in our Senate, who have so oft proclaimed the sorrows and vindicated the rights of suffering humanity, who have extended the arm of power to the relief of the captive African, why are ye now silent?—I would be the last person to suppress generous feelings for human misery under any shape; but what are the pains of hunger, of captivity, or of death itself, what are the sufferings of the Indian slave, or Irish peasant, compared with those horrors which overwhelm the wretched daughters of unfortunate Greece? Speak out therefore in this cause, or boast no more your philanthropic sentiments! By those virtues that distinguished our brave ancestors—by the blessings of civil and religious liberty, which we ourselves enjoy—by that sacred ensign, the Cross of our Redeemer, which is degraded and despised—by him who died upon that Cross, and taught us in our prayers to address his Father as our Father—and by that paternal God, who may possibly permit these evils to exist, for this, amongst other inscrutable reasons, that they may excite in us a spirit worthy of our high calling, speak out, that our national honour be not further compromised, and the stain of everlasting disgrace stamped upon our annals. Ye must know the cause which is now at stake—ye know that the struggle is between oppression, tyranny, and injustice, arranged against the humanity, civilization, and Christianity. If the former succeed, the Grecian name will in all probability be blotted out from the List of nations, for the implacable infidels have sworn its expiration; and if Christian Kings and Potentates should resolve that the Greeks ought still to be kept under the iron yoke of their Ottoman lords, I should only follow the Christian precept, of doing for others as I would they should do for me, if I prayed for their extirpation!"—*Morning Chronicle*.



# REPORT ON THE PUBLIC REVENUE.

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## Report on the Public Revenue.

### SECOND REPORT OF THE COMMISSIONERS ON THE PUBLIC REVENUE.

To the Lords Commissioners of His Majesty's Treasury.

The Second Report of the Commissioners appointed by the Acts of the 1st and 2d Geo. IV. c. 20, and 3d Geo. IV. c. 37, for inquiring into the Collection and Management of the Public Revenue arising in Ireland, and into certain Departments of the Public Revenue arising in Great Britain.

In a preliminary Report we stated to your Lordships that our earliest attention had been directed to the subject pointed out in the Act by which we are constituted, as the primary object of our appointment, "the assimilation of the mode of charging, managing, and collecting the Revenue arising in Ireland, to the mode which is practised in Great Britain."

We at the same time informed your Lordships, that we had been engaged in the prosecution of an inquiry concerning the duties and regulations which affect the commercial intercourse between the two countries, and which afford occupation to so large a portion of the establishment of the customs in Ireland, that any new arrangement of that department must greatly depend upon the footing on which those duties and regulations may hereafter be established. In pursuing this inquiry we kept in view that part of our instructions in which the "modification of duties" is specifically mentioned as one of the modes in which the assimilation of the revenues, or any improvement in the collection of them may be effected, and upon which we are therefore to offer our observations and suggestions through your Lordships, to his Majesty and to Parliament.

Our proceedings for ascertaining in what manner and by what changes the first-mentioned and principal object to which we have adverted might best be attained, have led on to a full conviction that no new regulations could have the effect of creating a complete and permanent uniformity in the collection of the revenues of Great Britain and Ireland, unless enforced in their practical execution by one undivided authority. It has, therefore, appeared to us, that the intention of Parliament in this respect could not be otherwise fulfilled than by a very material alteration in the constitution of the Boards under which the several branches of the revenue are at present administered.

With respect to the intercourse between Great Britain and Ireland we have been equally convinced that changes scarcely less extensive and important are in the highest degree desirable; and that a general simplification of the existing regulations, as well as a repeal of many of the duties are required, not more by a due regard to the economy of the public service, than by a just consideration of the commercial and manufacturing interests of the two countries.

We have now, therefore, to propose those general measures which appear to us to be the best calculated for effecting these important purposes. It is almost unnecessary to observe, that all other improvements in the revenue in Ireland, and all reductions in the component parts of the establishments maintained for securing it, must depend generally upon the degree in which these suggestions, which embrace so large a change in the constitution of the whole, may be adopted.

They will be comprised under the following heads:—

I. The incorporation of the British and Irish Establishments for the collection of the public income, in such a manner as to place each description of the revenue throughout the United Kingdom under one practical management, subject to the paramount control of your Lordships.

II. The removal of the obstructions to the commerce between Great Britain and Ireland, arising out of the system of duties and drawbacks to which it is now subjected, by such regulations as may assimilate the commercial intercourse between the two islands to the communications between the several parts of Great Britain, and at the same time afford the means of effecting a considerable reduction in the Revenue Establishments in Ireland.

III. The abolition of such of the duties imposed by the Act of Union on the importation of the produce or manufactures of one country into the other, as apply to articles which either are not manufactured, or only to a trifling extent, in Ireland; and the termination of the remainder at earlier periods than those which are prescribed by the existing law.

Such being the nature and magnitude of the arrangements which we are induced to propose, we trust it will be superfluous to state, that we have not embraced the determination of submitting to his Majesty and to Parliament the measures by which these important changes may be accomplished, without the most mature and anxious consideration of their manifold bearings and extensive consequences. For although it requires but a superficial view of the revenue and commerce of Ireland, in their present state, to perceive that nothing short of very general alterations, both of system and practice, could effect the purpose of assimilating the former to that of Great Britain, and of regu-

lating the latter so as to establish that unrestricted interchange of the products of British and Irish industry, which was justly contemplated as one of the greatest benefits to be derived from the Union; yet a nearer inspection develops also the many objections which will naturally be opposed to such general changes, some of which must come in conflict with existing interests of great weight and importance; whilst others have to encounter the obstacles, never to be disregarded, of deeply-rooted prejudices and national feelings; and all of them are exposed to such difficulties of execution as require that they should not be attempted, except with the greatest caution, and after the most mature deliberation.

It was, therefore, not before we had carefully weighed and examined these obstacles and impediments, and communicated with the official persons whom we deemed the most competent to appreciate both the advantages and the objections attending the measures which suggested themselves to us, that we resolved to submit them to your Lordships. In the progress of our inquiry each step, has, however, tended to diminish our apprehensions of the difficulties opposed to these comprehensive arrangements, whilst our conviction has been strengthened that they afford the only means of producing a complete and permanent uniformity in the collection of the revenue, and of removing the embarrassments at present occasioned to the commercial interests of Great Britain and Ireland. We now, therefore, lay them before your Lordships, with a thorough persuasion that every attempt to remedy the inconveniences and defects of the existing system upon a less extensive principle, or to build a new one upon a less substantial foundation, must terminate in disappointment, and produce the usual effect of mere palliatives—that of ultimately increasing the necessity and the difficulty of a more complete reformation.

Our present report will be confined to the first of the above-mentioned general heads, and will exhibit the grounds upon which we recommend the incorporation of the British and Irish Revenue Establishments, and the mode in which we conceive that it may be best effected with respect to the Customs and Excise.

If the Union of Great Britain and Ireland could have been completed at once in all its parts, the same act by which the legislatures of the two kingdoms were united would probably have provided, as in the case of Scotland, for a similar union of their respective revenues. But it was not deemed consistent with a due regard to the financial and commercial relations of two countries to carry that great measure to so full an extent. The state of Ireland rendered an interval of some years necessary before that part of the United Kingdom could be justly required to contribute to the common expenditures at the same rates, or by the same modes of taxation, as Great Britain, and also before the free interchange of all manufactures could be permitted, without detriment to existing interests of great importance on both sides. Under these circumstances, the treasuries of the two countries, although under the control of the same Government, continued distinct authorities, and the several departments subordinate to them, for the collection of the revenue, continued to be distinct likewise. But when, by the act of 1816, the treasuries had been united, and the revenues were so consolidated as to constitute only one fund for the common expenditure of the United Kingdom, all necessity for a separate administration of those revenues in Ireland was removed; and if it should now appear that no object, either of economy or security, can be promoted by the continuance of distinct establishments for that purpose, it would seem, in every other view of the subject, to be most desirable that each branch of the revenue of the United Kingdom should henceforth be united under one management.

Of the superior advantages of unity of direction and consequent uniformity of practice, when contrasted with the existing diversities both of authority and regulation in the management of these revenues, whether the comparison be made with reference to an efficacious collection, or to the convenience of the various classes of the community by whom they are contributed, there can exist, we apprehend, no reasonable doubt. In the course of our investigation we have had ample opportunities of being made acquainted with the vexations and embarrassments occasioned by the different methods of managing the revenue in the several parts of the United Kingdom. At the limits of each separate authority, the freedom of commercial intercourse is embarrassed and checked, not only by the repeated and unavoidable interference of revenue officers, but by diversities in the methods of classing and denominating the various articles subject to duty; but differences in the principles on which that duty is charged and levied; by variations in the construction of the same laws; and above all, by the different degrees of strictness and impartiality with which the public income is collected in Great Britain and Ireland respectively. These inequalities and dissimilitudes, which are the necessary consequences of divided authorities, operate to the discouragement of that commercial enterprise and industry which are among the main springs of national welfare, and constitute the most fertile sources of the public income.

Of these various consequences of a two-fold system of revenue in the same kingdom, the unequal application of the law is perhaps the most prejudicial to commercial enterprise. In its effects it has all the

evils of partial and ill-adjusted taxation, bearing with an unequal pressure upon members of the same community, and that, too, in a degree much more injurious than if directly arising from the law itself; because, by its uncertainty, it defies calculation, and counteracts among those engaged in trade all the principles of fair competition.

With respect to the intercourse between Great Britain and Ireland, it has the effect of defeating the purpose for which the countervailing duties were imposed. Those duties being fixed with reference to the nominal and legal rates of taxation, upon all articles not taxed alike for consumption in the two countries, were intended to afford the means of mutually interchanging them on terms of equal advantage. But it occurs too frequently in the collection of the internal duties in Ireland, that those which are imposed by Parliament are not those which are actually levied, and the countervailing duties are thereby rendered inadequate to their object.

In some branches of the cross Channel commerce, the spirit of enterprise has been greatly repressed by these irregularities and difficulties, the manufacturer and trader have in many instances been driven into courses which, unshackled and at liberty, they would never have pursued; the importation of some articles has been necessarily abandoned; and at this very time these anomalies in the construction and in the execution of the law appear likely, if not remedied, to lead to the entire subversion of one considerable branch of manufacture in Great Britain. To that case we shall have occasion to advert in another part of the present Report; and the more full development of the general obstructions and impediments proceeding from this source will belong to the Report upon the countervailing duties which we are about to submit to your Lordships.

These are great defects in matters of high national importance, and it is difficult to determine whether they operated most injuriously upon the interests of the revenue, or the transactions of the subject. In reference to each, a speedy and efficacious remedy is equally called for, as it is not more essential that the taxes should, by a vigilant, economical, and impartial collection, be made alike productive in every part of the United Kingdom, according to the provisions of the law, than that they should be so levied as to press with the smallest degree of vexation and severity upon individuals, which can be made consistent with the secure payment of so large a contribution to the exigencies of the country.

Although these considerations, arising out of the evils of a divided authority, would alone furnish sufficient motives for the consolidation which we recommend, as the only means of effecting the assimilation of practice contemplated in the act by which we are appointed, other reasons for adopting that course, scarcely less powerful, have suggested themselves, and other defects will be found, for which it will afford the best, if not the only remedy. These exist in the actual state of the Irish revenue departments, which is such as to render a fundamental reformation of them a measure, in our judgment, of indispensable necessity.

In offering this opinion we advert at present more particularly to the departments of the Customs and Excise, to which our inquiries, while in Ireland, were chiefly directed, and to which our recommendations in this Report will therefore be confined.

The voluminous mass of documents which from the Appendix to this Report will be found chiefly composed of the evidence obtained through an inquiry which preceded ours, and also by ourselves, relating to these two departments; they will show in minute detail the nature and extent of the establishments of each of them in 1819, the retrenchments adopted between that period and the year 1831, and the present state of them according to the latest returns which have been made to us. They will also be found to contain all the observations of the Commissioners of the Customs in Ireland upon the various alterations suggested in consequence of the proceedings to which we have adverted, that Board having met the inquiry with the manifestation of a ready disposition to second the wishes of the Government. The Board of Excise on the contrary, appear to have submitted to it with much difficulty and reluctance.

After carefully weighing the whole of the information derived from these sources, and from our immediate examination of many persons competent to afford the best information concerning these two great branches of the Irish revenue, we are constrained to declare, with respect to the Customs, that notwithstanding the improvements recently made in that department, it is still managed with much less economy and efficiency than the same revenue in England; and with respect to the Excise, that it is in so defective a state of management, organization, and discipline, as to render hopeless any attempt at permanent improvement, except through the medium of a general change.

The defects to which we allude may be classed under the general heads of—

1. Unnecessary Expense of Establishment.
2. Imperfect Collection of the Revenue; and
3. Delays and Difficulties imposed upon Trade.

Instances under all these heads, both in the Customs and in the Excise, might be adduced in great numbers from the information which we had ourselves an opportunity of collecting. But such examples, however striking, would be far less conclusive than the general testimony of public officers holding high situations in the revenue departments of England, who assisted the Government of Ireland in 1819 in the prosecution of the enquiry to which we have alluded, and which was undertaken with a view to extensive measure of reduction and improvement.

Persons better qualified in all respects for such a service could not have been selected; and it is an important advantage to us in the performance of the duty which we have now to discharge, that in forming our more general views on the subject of the Irish revenue, we are enabled to avail ourselves of the minute inquiries into its details which those gentlemen, from their practical knowledge, were so peculiarly competent to pursue.

Their proceedings were conducted under the immediate direction of the late Chief Secretary to the Lord Lieutenant, and their reports upon the two departments now under our consideration, together with the documents by which they are supported, exhibit the zeal and industry with which their researches were carried on, and contain abundant matter to warrant the opinions which they have strongly expressed respecting the state of Irish establishments.

There could hardly, indeed, be a more striking and convincing proof of the imperfect condition of these establishments, than the very result and termination of that inquiry. After all the information which it had produced, and all the suggestions it gave rise to for the improvement of the revenue departments in Ireland, the Government found so much remaining to be done, that greater changes appeared to be necessary, and a further investigation was deemed indispensable.

The prosecution of that investigation has been committed to us, and we should ill discharge the duty thereby imposed upon us if we hesitated to state our own clear and conscientious conviction of the necessity of those more extensive changes, particularly in two great branches of the Irish revenue now under our consideration, the constitution and composition of which must undergo a complete alteration before the management of these departments can be placed upon such a footing as the interests of the revenue and the accommodation of the public imperatively require.

Under the head of expense, the wide difference between the rates of management in similar departments of Great Britain and Ireland, affords a strong presumption, at least, of improvidence in the management of the latter. Upon a comparison of the revenues received, and the expenses of managing them in England, Scotland, and Ireland respectively in the last four years, the result is as follows:—

CUSTOMS.				
Year.	England.	Scotland.	Ireland.	
	£.	£.	£.	£.
1818, ..	Gross Receipt, ... 12,828,310	904,080	2,211,838	
	Management, ... 1,043,847	139,576	369,116	
	Rate per Cent. ... 8l. 2s. 3d.	15l. 8s. 3d.	16l. 13s. 9d.	
1819, ..	Gross Receipt, ... 11,812,373	775,407	2,146,731	
	Management, ... 1,035,894	139,511	385,108	
	Rate per Cent. ... 8l. 15s. 4d.	17l. 19s. 1d.	17l. 13s. 6d.	
1820, ..	Gross Receipt, ... 11,503,403	754,672	1,834,380	
	Management, ... 957,061	149,712	381,332	
	Rate per Cent. ... 8l. 4s. 7d.	18l. 13s. 11d.	20l. 15s. 10d.	
	Gross Receipt, ... 11,845,400	759,706	2,184,118	
1831, ..	Management, ... 921,238	148,042	410,387	
	Rate per Cent. ... 7l. 15s. 7d.	19l. 19s. 8d.	18l. 13s. 9d.	
Average of four years,	Gross Receipt, ... 11,998,023	795,488	2,094,337	
	Management, ... 989,519	141,960	386,185	
	Rate per Cent. ... 8l. 4s. 11d.	17l. 11s. 1d.	18l. 9s. 1d.	
EXCISE.				
Year.	England.	Scotland.	Ireland.	
	£.	£.	£.	£.
1818, ..	Gross Receipt, ... 23,963,379	2,199,980	2,157,803	
	Management, ... 862,954	151,648	256,263	
	Rate per Cent. ... 3l. 11s. 6d.	6l. 17s. 9d.	11l. 17s. 7d.	
1819, ..	Gross Receipt, ... 23,821,541	2,138,580	2,093,183	
	Management, ... 864,119	166,722	249,317	
	Rate per Cent. ... 3l. 11s. 9d.	7l. 16s.	12l. 15s. 11d.	
1820, ..	Gross Receipt, ... 27,116,914	2,315,726	1,963,989	
	Management, ... 863,123	179,772	257,913	
	Rate per Cent. ... 3l. 3s. 8d.	7l. 14s. 1d.	13l. 3s. 9d.	
	Gross Receipt, ... 23,380,819	2,406,972	2,067,254	
1831, ..	Management, ... 868,776	161,635	254,548	
	Rate per Cent. ... 3l. 14s. 3d.	6l. 14s. 3d.	12l. 13s. 9d.	
Average of four years,	Gross Receipt, ... 24,575,463	2,349,516	2,080,394	
	Management, ... 859,741	162,744	254,465	
	Rate per Cent. ... 3l. 9s. 10d.	7l. 5s. 3d.	12l. 10s. 4d.	



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It must, however, be admitted, that the inference which naturally might be drawn from this comparison is by no means conclusive. A portion of the higher rate of management in Ireland is fairly to be justified by the expense which a separate establishment for managing a small part only of the general revenue of the kingdom unavoidably creates, and a portion also by local peculiarities, which under any management would render the comparative cost of collection greater in Ireland than in England. But after making ample allowance for these circumstances, there still remains a considerable difference which cannot satisfactorily be accounted for. The comparison with Scotland is also unfavourable to Ireland; although the revenue of the Customs in Scotland is much smaller, the ports of that country more numerous, and the facility of contraband traffic greater, the rate of management is nearly the same; while in the Excise, the gross receipts of which in the two countries are nearly equal, the rate of management in Ireland is strikingly higher.

The manner in which these differences, indicative of unnecessary expenditure, have arisen, is in a great measure explained by the Reports upon those branches of the revenue which were produced by the inquiry we have alluded to. In that of Mr. Richmond upon the Customs, reductions were suggested, upon grounds more satisfactorily explained, to the extent of 77,000*l.* in the yearly charge of that department; while Colonel Doyle and Mr. Carr proposed diminutions amounting to 43,540*l.* in the annual expenditure of that of the Excise.

That retrenchments to such an extent, embracing in the first department more than one-fifth of the annual expense of management, and in the latter more than one-seventh (according to the charge of the latest year then under consideration,) should have appeared almost upon the very first view to be practicable, consistently with the due discharge of the public service, is of itself decisive evidence of some great defect either in the system under which the excessive expenditure had arisen, or in the administration of it.

We are inclined principally to ascribe it to the system, and to that tendency to expensiveness and ostentation which is always to be found in independent local establishments, in a degree very disproportionate to their real importance.

In the Customs in Ireland, the Board itself and the office of the Secretary connected with it, were found to be upon a scale too nearly approaching in the number of the persons borne upon the establishment to the same offices in London. There were seven Commissioners (two of whom were chairmen), two secretaries, and 21 clerks, in Dublin; while in London, for a revenue of six-fold the extent, and for a weight of business which bears no comparison with that of Ireland, there are nine commissioners, one secretary, and twenty-six clerks.

In the contingent expenses, also, such charges were discovered as indicated habits of great extravagance and of a very loose control. Several instances are afforded in Mr. Richmond's observations under that head: among others, he states "that for the house of the Surveyor at Malahide, an out station within the port of Dublin, where there is no boat establishment, and where the officer's duty is confined to the discharge of a few vessels laden with coals, salt, and potatoes, the charges incurred for repairs in the last year amounted to 33*l.* 1*9s.*, including 1*7l.* 1*7s.* 6*d.* for a chimney piece," upon which he very justly remarks, "Under such a system no limit can be assigned to the amount of contingent expenses."

In the same paper he repeatedly points out the circumstance, that in the out-ports "the salaries of the officers in Ireland are generally higher than the salaries of the officers of the same class in England;" and in another place he intimates, "that they are one-third higher to officers who receive about 100*l.* per annum, and between one-fourth and one-sixth higher to officers whose salaries are less than 100*l.*"

In his evidence before us, he adverts to other examples of excessive expense.

In the Excise the same profusion was manifest, and formed a subject of observation in the report of Colonel Doyle and Mr. Carr. They have also adverted strongly to it in their evidence before us, remarking upon the striking disproportion between the officers of collection in Dublin and London. In the former place there are two collectors at 1,300*l.* a year each, where the united collection amounts to about 700,000*l.* annually; while in the latter there is but one collector, whose salary is 600*l.* a year, and who receives duties which amounted in the year 1823 to 7,245,907*l.* It is true that the Receiver-General in London performs certain duties which are not discharged by that officer in Dublin, and which fall upon the collectors there; but that circumstance is by no means sufficient to justify the difference. It is to be observed, also, that there is no collector of Excise in England, who is paid at a higher rate than 600*l.* a year, and only one out of London, whose salary is of that amount, viz. the collector of Liverpool, who receives and accounts for duties exceeding in net produce the whole of the excise revenues of Ireland.

We have adverted in this manner and upon these authorities to the comparative expense of management in Ireland and England, as it was found upon the inquiry in 1819, because it exhibits that which we conceive can only be corrected by a change in the constitution of the departments. Particular instances of extravagance may indeed be remedied, and general directions may be issued to forbid their recurrence (as upon these reports has already in fact been done); but such remedies have been applied before, and such orders for future regulation have too frequently been issued in vain. These departments have, in the several parts of their establishments, been frequently revised by successive administrations in Ireland subsequently to the union. They have also since that period undergone a minute inquiry by a Parliamentary Commission, and have been subject to many reforms in consequence of its proceedings; but all these have not availed to subdue the disposition to expensiveness, or to secure a steady adherence to a scale of expenditure justly proportioned to the services which they have to perform. The needless and profuse charges which, after all these inquiries and reformations, were found existing in both of them, appears to us a convincing proof that as they are at present constituted, a full security for economical management is unattainable.

A circumstance strongly corroborative of this view of the subject occurs in the accounts of the Excise Department, relating to the year immediately following a period when the endeavours of your Lordships and the local government to effect retrenchments were yet very recent. A Commissioner of that Board was in attendance upon your Lordships in England, in the year 1820, upon the business of his office, during eighty days, and the allowance which he claimed for that service, and which was awarded to him by his Board, was at the rate of eight guineas per diem in addition to his regular salary. The charge on similar occasions in former instances had been five guineas per diem, and it does not appear that any authority or precedent existed for the increase. No payments made either to English or Scotch Commissioners, detached on public duty from their usual place of residence, could have been found to justify such an allowance, or a rate of charge even nearly approaching to it, as will be seen by a statement in our Appendix. And when this case of extravagant expenditure is considered with reference to all the circumstances detailed in the evidence of one of the members of the Board, and in his letter connected with it, the expectation is wholly dispelled that the then recent inquiries and proceedings of the Irish Government had produced any substantial reformation or disposition to economy in the Board of Excise in Ireland.

Our view of the unnecessary expense of these departments in Ireland is confirmed even by the plans of reduction which the Boards themselves, both of Customs and Excise, laid before the Lord Lieutenant, when their attention was drawn to the subject by the inquiries which were instituted in 1819. In each department the heads of it, when called upon, found great retrenchments to be practicable. Those which were proposed by the Commissioners of Customs will be found in our Appendix, with the observations of Mr. Richmond upon them.

The Board of Excise, on their part, suggested the immediate retrenchment of no less than 19 surveyors, 130 gaugers, and 27 supernumeraries, and subsequently proposed further reductions, making in the whole 27 surveyors, 160 gaugers, 27 supernumeraries, whereby a diminution was to be effected of 17,938*l.* in the yearly expense of management. That amount of saving, considerable as it is, falls much short of what was submitted by Colonel Doyle and Mr. Carr; and the proposition (unless the plan framed by them) was accompanied by little argument or explanation, to show in what manner practically these specific reductions could be effected consistently with the due execution of the service, and why they could not be carried further. It also contains no satisfactory reason why the expenditure thus admitted to be unnecessary, had not been curtailed before. The proposal here, indeed, more the appearance of a hasty attempt to anticipate the result of the inquiry then instituted, than of a spontaneous and well-digested plan of reformation. The Lord Lieutenant declined, upon such a representation, to adopt these general reductions in that department, at a time when a more mature scheme of retrenchment and improvement was under consideration.

It will not escape the attention of your Lordships, that the large diminutions of establishment contemplated in all these plans were deemed practicable consistently with a continuance of the separate management by which the collection of the Irish revenue has hitherto been controlled. By the substitution of a system under which the whole management of this revenue shall be incorporated with that of Great Britain, we are satisfied that a much more extensive field for retrenchment will present itself. The saving which may ultimately be effected depends so much upon the degree in which our propositions relating both to the commercial intercourse and the revenue system of the two countries may be adopted, that it would be premature at present to enter into details with a view of attempting, even by an estimate, to exhibit an approximation to it. But when we state that, according to the opinions of the persons most competent to form a judgment upon the subject, the proportion of the Customs establishment employed on account of the

Union and countervailing duties, which we shall propose to abolish or to simplify, is not less than one-half of the entire department now maintained in Ireland, it may be allowed us to anticipate from these alterations, in conjunction with the union of the Boards, a reduction of expenses bearing a very great proportion to the whole of the existing charges of management.

The disproportionate scale of expense, although it could not be wholly justified, would be in some degree compensated for, if it appeared that the establishments so constructed had the practical effect of producing a revenue collected to its fullest amount, by a rigid attention to the interests of the crown on the one hand, and on the other with a due consideration for the convenience of the subject. But such compensating advantages are not to be found in the management of the Irish Revenue. The existence of great deficiencies in point of conduct and practice, and the consequent injurious effects on the interests both of the crown and the subject, is abundantly established by the evidence of the British officers who examined in detail the systems of the Irish departments, and by the testimony of various merchants, tradesmen, and revenue officers, who have been examined by us.

With respect to the Customs, the existence of these general irregularities among the officers employed in the receipt and delivery of the imports and exports, renders it but too probable that the interests of the Crown must be injured by the imperfect collection of the duties. But the proof of actual defalcation arising from that cause is from the nature of those duties not to be obtained in the same manner as with respect to the Excise department. It cannot, however, but be presumed, that the laxity on the part of the Custom-house officers, which produces so much inconvenience to the subject, must occasion loss to the Crown also.

Several of the witnesses who have given evidence relating to this department have spoken in the strongest and most unequivocal terms of the great difference between a British and an Irish port, in respect to the facility and despatch with which its duties are conducted; and they have in some instances declared, that a few hours are found sufficient by the officers of the Customs at Liverpool for the completion of the same quantity of business that required a sacrifice of several days in the corresponding departments of Dublin. It is superfluous to observe, that unnecessary delays and impediments to the transactions of commerce are heavy additions to the unavoidable burden of taxation; and the public look for the removal of them with a very natural and very just anxiety.

In the collection of the duties managed by the Excise, the comparison with Great Britain is even much more unfavourable to the revenue system in Ireland, the establishments belonging to this department being at present in a most unsatisfactory condition. In corroboration of this statement, and with a view to offer the means of pursuing this subject more into detail than could well be done in the body of our Report, we have in our Appendix subjoined the following documents, which will be found to contain very ample information on the several points connected with this branch of our inquiry:—

1st. Copies of the regulations under which the several duties of excise are charged in England and Ireland respectively.

2d. A letter addressed to this Commission by the Chairman of the Board of Excise in Dublin, on the subject of the differences between them.

3d. The examinations taken before us of the several practical officers who were sent from England for the purpose of surveying and reporting upon the actual state of the collection of these duties in Ireland under the existing regulations.

4th. The examination of a Commissioner of Excise in Ireland, lately employed on a survey of his department.

The proofs which are afforded by these documents, together with the report of Colonel Doyle and Mr. Carr, which we have already referred to, concerning the defective state of this department in general, are irresistible; the general result may best be illustrated by a brief notice of the collection of the duty on Irish-made spirits, which as your lordships are aware, is the most considerable of those which are collected by the excise.

The manufacturers of this article, as well as of several others subject to Excise duty in Ireland, are by law chargeable with duty in another form: 1st, by an assessment at a certain rate upon the quantity of the article supposed to be produced, according to the capacity of the utensils employed in the manufacture; and, secondly, by a charge of duty upon the quantity really produced, which certain officers are appointed to ascertain by actual survey. The former mode of assessment is in the nature of a license, and the amount of duty thereby fixed is charged as the minimum which each distiller is liable to pay. The operation of the survey would produce the difference of duty between that minimum and a charge upon the actual produce, if the officers of Excise performed their duty. In order, however, to enable your Lordships to appreciate the value of the service performed by the officers to whom the collection of this duty is committed, and at the same time to assist in forming an esti-

mate of the general efficiency of the department, it may be sufficient to call your attention to the ascertained fact, that it is a case of rare occurrence that any spirit duty is brought to account beyond that which is charged upon the capacity of the still, whilst it is notorious that such licensed quantity is so much below what really can be produced, that some of the distillers have, for reasons which it is now unnecessary to refer to, petitioned the Board of Excise to have the charge increased by one-fifth. It is indeed a subject of general notoriety that an excess of more than that amount is usually manufactured, and finds its way into consumption without payment of any duty. The existence of this practice has been long known to the whole department of Excise; and although it could only prevail through the neglect or corrupt connivance of its officers, we find no trace of any measures for the correction of so extensive an evil.

The loss of revenue occasioned by a system of management so defective, is far from being the only evil to which it gives rise. Consequences of a very injurious nature must also be produced, from the obstacles thereby created to a free intercourse in the spirit trade between the two countries, which cannot, while the revenue is so imperfectly collected in Ireland, be carried on without ruinous injustice to the English and Scotch distillers.

It will be our duty to address a distinct communication to your lordships, in consequence of the reference which you have been pleased to make to us of the whole of this extensive and complicated subject. We shall here, therefore, only state what appears to be necessary to illustrate our last observation, leaving entirely out of our consideration the particular subjects of difference between the distillers of the two countries, which are now in a course of litigation with a view to a legal decision upon them. The Irish distiller has the privilege of warehousing the spirits which he manufactures, and of transferring such part of them as he thinks proper at any time to England, where he pays the British duty on importing them for consumption.

Thus far, therefore, he meets the British manufacturer on equal terms; for we may suppose that the expenses of freight, &c., to which he is liable, are compensated by the privilege enjoyed by him, and not by the English manufacturer, of warehousing the spirits without the payment of the duty, until they pass into the hands of the consumer. But from the facilities which are allowed to him, as we have described, in the disposal of a certain proportion of the spirit which he can produce without the payment of any duty in Ireland, it is evident he possesses an advantage which must soon give him a decided and preponderating superiority over his English rival, and such as must infallibly, if it be allowed to continue for any length of time, prove as injurious to the distiller in England, as it is to the revenue in Ireland.

If upon very thousand gallons of spirits produced by the Irish distiller he is charged with a duty on 750 gallons only (which, according to the majority of the opinions which we have received upon the subject, appears to be the fact), leaving him at liberty to dispose clandestinely of the remaining 250 gallons free of duty, there will be a benefit to him upon the sale of that quantity beyond the fair and ordinary profits of this manufacture, corresponding in some degree with the amount of the duty which he has been permitted to evade. We say in some degree corresponding, because we are aware that in such transactions the dealer does not usually gain the whole of the duty which is lost to the revenue, being obliged to divide it according to circumstances with the consumer. But, whatever the actual profit upon each transaction may be, it affords on the whole a positive advantage to the Irish distiller, and enables him, *pro tanto*, to undersell the English manufacturer in his own market, in the disposal of the 750 gallons which are charged with duty.

It therefore becomes the interest of the Irish distiller to transfer to England all the spirits upon which he is compelled to pay duty, and to reserve for Ireland that portion which he can make duty free, a proceeding which, as we have observed before, must operate at the same time to effect the ruin of the English distiller, and the decrease of the Irish revenue.

With respect to the Scotch distiller, it will be sufficient to observe, that in his case the duty on spirits is charged and levied in a manner differing considerably from the methods pursued either in England or in Ireland, and that the manufacturer is so situated, that if the free intercourse in spirits were allowed between Scotland and Ireland, he would probably not be able, supposing the Revenue should be collected as at present, to endure the competition; while, on the other hand, if his claim to be put upon the same footing with Ireland in respect to the intercourse with England were conceded to him, he also might (if the best opinion which we have yet received on the subject be correct) have advantages over the English distiller too great to allow the rivalry to be of long continuance.

We can ourselves conceive no permanent or effectual method of preserving the United Kingdom from grievances of this nature, without the establishment of one uniform and regular system of revenue collection, under one management and authority. It appears to us, that it is not by an alteration of the law, or of the regulations for collecting the spirit



duty in any of the three countries, that a remedy for such evils could with certainty be provided; for, even supposing the law to be made uniform (which local circumstances may perhaps not admit of), and the regulations prescribed for collecting the duties to be literally the same, the injurious effects to which we have adverted might still exist in their full extent, if the different Boards were at liberty to enforce that law, and execute those regulations, with as much diversity in practice as they are at present in the habit of doing. On the other hand, notwithstanding the continued existence of differences in the laws and regulations for collecting those duties, the intercourse between the three countries might be conducted with fairness and facility to all parties under a well arranged system of countervailing duties, provided those laws and regulations were administered by the same authority, and enforced with equal strictness throughout the United Kingdom.

These arguments apply in a greater or less degree to every commodity liable to the duty of excise in both countries, according to the circumstances of the case. And in any instance in which the duty collected differs in either country from that which is nominally imposed, it must prove injurious to the trader in one country, and to the revenue in the other.

That the laxity which we have alluded to as prevailing in the collection of the duty on spirits, prevails also with regard to the collection of a large proportion of the other duties of excise in Ireland, sufficient proof may be collected from the examinations and reports of the commissioners and practical officers sent from England. In the evidence of the latter there is a general concurrence in declaring that not one of the duties which came under their examination, in the course of the extensive inspection with which they were charged, appeared to be duly collected in Ireland. This opinion is confirmed and corroborated in a considerable degree by the testimony already referred to, of one of the Commissioners of the Irish Board of Excise, who has lately returned from an inspection of the south-eastern districts of that country. This gentleman expresses in the strongest terms, his belief of a very general state of corruption in the several classes of the Excise department below the Inspectors, and he speaks very doubtfully even of those officers. Our own observation and inquiries decidedly lead us to the same conclusion; and we are fully convinced that all those duties, the collection of which depends upon the vigilance and integrity of the officers employed, are most imperfectly brought to account.

The causes of this defective administration are in a great measure pointed out in the report submitted by Colonel Doyle and Mr. Carr to the Lord Lieutenant, and in their evidence before us. In both of these a want of systematic arrangement and discipline in the Irish Excise department is described as prevailing to such a degree, as must preclude all possibility of a faithful and efficient collection of that revenue.

A further evil consequence, and one of a very pernicious character, attributable to this state of management, arises from the inequality of the pressure thereby produced on the honest and dishonest trader, which is so much felt, that many who might not be tempted by the spirit of gain, are too frequently driven by the apprehension of ruin, to adopt those fraudulent practices which can alone place them on a level with their competitors. Thus the collection of the public income becomes a fertile source of corruption, creating and maintaining a fraudulent connexion between trader and officer, prejudicial alike to the exertions of a fair spirit of industry, and to the due collection of the just revenue of the state.

In the department of the assessed taxes in Ireland, the establishments for the management of which we were led to examine more minutely on account of a subject of special inquiry referred to us by the Lord Lieutenant, we have not found the proofs of a more successful system of administration. A considerable change in the constitution and regulations of this department took place under the direction of your Lordships and the Irish Government, in 1817. Some material improvements were then introduced into a system, which as it before existed, was vicious in principle and corrupt in practice, to a very high degree. We shall abstain from offering such observations and suggestions as have occurred to us upon these alterations, and also upon what remains to be done in order to place this department upon a proper footing, until the measures now in progress through Parliament, for relieving Ireland from a large proportion of the assessed taxes, shall have been completed. We shall then be enabled to submit an opinion as to the most economical mode of collecting such part of those taxes as may still remain unrepealed, or perhaps to suggest the expediency of commuting, for some increase of indirect taxation of a branch of revenue in Ireland, which will then yield so inconsiderable a produce in proportion to the extent of the establishment which must be maintained for managing it; in the mean time we avail ourselves of this opportunity to state, that in offering any advice upon that subject, we shall be chiefly guided by a principle which we deem of great importance, and never to be lost sight of in the present relative situation of Ireland and Great Britain—that any inequality between the two countries in the general weight of the public burdens, arising out of the different rates of taxation, so long as any such must remain, (and we are far from thinking that the pressure

upon Ireland should be increased at this time by an attempt to equalize them), ought to be confined as much as possible to those branches of the revenue which do not apply to subjects of commercial exchange. If the exemption to be given to Ireland, in apportioning her share of the common burdens, could be confined to such revenues, it would not only obviate the inconvenience and embarrassment which now perplex the intercourse between Great Britain and Ireland under a system of countervailing duties, but would also have a beneficial tendency, by operating as an inducement to residence on the part of the opulent proprietors, more direct and forcible than that which is afforded by a difference in the taxation upon articles of consumption only.

As the remarks which we have thus felt it our duty to submit upon the present state of the several Revenue departments in Ireland may possibly be considered as intended to imply censure upon the individuals composing the Boards which preside over them, we are anxious to guard against such an inference, and distinctly to disclaim any such intention. Our observations on this subject are directed, not to the conduct of individuals filling the superior offices of these departments, but to the system and to practices of long standing, the evils of which are in a great measure to be attributed to causes which cannot fairly be considered as within their control. We are also bound to state, in justice towards them, that in many of the recent proceedings of the boards in Ireland, there is an evident tendency to improvement. But without greater changes than they have power to accomplish, such improvements can only be partial and temporary. The leading cause of the evil is stated to consist in the existing mode of appointment of officers in the different departments of the revenue.

Under a system which has long prevailed in Ireland, these appointments appear to have been made with too little of that consideration for the immediate interests of the revenue, which would require that individuals should be selected to fill the higher situations on the ground of meritorious service alone. Those situations have for the most part been occupied by persons unfitted by experience, by their previous habits, or by the nature of their education, to discharge the duties for which they have received their emoluments; and the general inefficiency of the departments, productive of so much evil, has been the unavoidable consequence.

The power of appointing the executive officers, acting under the authority of the several Boards of Revenue in Ireland, is ostensibly vested in the Commissioners, either by law or by the patents whereby they are constituted. The instruments of appointment accordingly proceed from them; but the selection of the persons to be appointed has been exclusively made by the Government, whose directions, in that respect, the Commissioners are accustomed to obey. This proceeding applies equally to officers of the highest and the lowest classes, and is not in practice limited with respect to the former by any strict rules of promotion. There exists, indeed, a regulation, which shows the manner and date of its origin, how much and how long ago, the want of such a restriction was felt, and which also proves, by its total inefficiency with respect to the higher offices, how deeply rooted was the evil which it was intended to correct. The Irish House of Commons, in a resolution passed the 7th of April, 1784, declared—

“That it would tend to encourage a faithful discharge of duty in the officers of the revenue, if certain offices should be filled up by persons only who have gone through certain inferior departments—Surveyors of the Ports out of Land Waiters; Surveyors-General out of the Surveyors of the Customs or Excise; Collectors out of deserving officers, who have before manifested their knowledge and zeal in some department of the revenue.”

What effect might have been produced by this resolution immediately after it was passed, with respect to the office of collector, we do not know; but we find that the mode of evading it now in use is of long standing, probably very nearly as old as the resolution itself. This consists in the appointment of the individual intended for the superior situation to an inferior office *pro forma*, and by way of qualification only. A person, for instance, who is destined to a Collectorship of Excise, and who is generally selected from any class of life rather than the Excise department, is usually made a clerk in the Strong Water Permit Office, and is then designated as such in the instrument which makes him collector. The latest instance of an appointment of this kind exhibits precisely that process. And it is a curious fact, that there remains in the practice of these departments, with respect to the collectorship, no other vestige of the resolution of the Irish House of Commons than this method of evading it. For appointments to the other offices mentioned in the resolution, it has been too much the practice to create qualifications in a manner similar; and when officers who have really served in the departments are promoted from lower to higher stations, we do not find that the selections have been generally made upon the recommendation of the persons qualified to judge of the merits of the parties, or of their pretensions on the ground of service. Where there is no strict rule or definition made prescribed for confining the promotion to that principle, it naturally and almost unavoidably becomes the subject of interests and

considerations foreign to those of the revenue service: and the higher ranks may be as inefficiently filled by selections so made, as by the introduction of persons entirely new to the department.

That the offices of the revenue should, under such a system, be generally occupied by persons well qualified to discharge their duties, is certainly not to be hoped for; nor would it be more reasonable to expect that, without being so occupied, the service for which they are established could be satisfactorily and economically performed. The persons employed in the two branches of the revenue now under our consideration are necessarily a numerous body, and much dispersed, exposed to great temptations, and so much out of the reach of the immediate superintendence of the highest authorities over them, that a well-regulated system of subordination, complete and connected in all its parts, can alone ensure the activity and integrity of each individual. The chief requisite in such a system is, that the superior officers should have a thorough knowledge, derived from practical experience, of the duties of those under their control; without which they must rather depend upon their inferiors for assistance, than be enabled to superintend and check their conduct. But this competency in the superior officers, without a strict exclusion of persons who are strangers to the department from the higher appointments under the board, and without a well-regulated scheme of promotion in all the others, is obviously unattainable.

It is, however, our duty here to state, that many officers who have become valuable acquisitions to the respective departments, have been appointed to the higher situations in the Customs and Excise in Ireland, although their appointments have taken place in the manner we have already described. But even if the fullest security could be obtained for the constant exercise of such a discrimination on the part of the government; and if all the officers appointed could be equally well chosen, the objections to the practice would still, in our judgment, be insurmountable.

The want of a due system of promotion (having reference only to experience or merit) in such departments, operates very injuriously in two ways. In the first place, by filling the higher situations with persons alike unqualified to execute their own duties, and to superintend those of the officers under them; and in the next, by taking from those who occupy the lower, the strongest and most effective incitement to activity and good conduct—the prospect of future advancement. Under such circumstances, the inferior officers can neither be encouraged by the hope of reward, nor compelled by vigilant superintendence to perform their duties to the utmost of their ability. The natural consequence is, in Ireland, what it would be every where—a state of things such as we have described.

In the English excise department, the regulations for promotion of officers are eminently calculated to ensure a succession of active and faithful servants; and these regulations being strictly acted upon, the most beneficial results are exhibited, in the superior efficiency and more economical management of that department.

It is also to be observed, while there exists a power of introducing persons into the higher offices of a revenue establishment, who have not acquired experience in its lower stations, there will be a difficulty in resisting the effect of influence in the appointments, and a tendency to render these offices more suited, in point of emolument, to persons of superior education and habits of life—habits often ill adapted to the laborious attention required in the performance of the duties annexed to these situations. It will accordingly be found, as we have before remarked, that the principal officers of the Excise in England are paid, in proportion to the duty and responsibility of their offices, at rates considerably lower than officers of a similar rank and description in the revenue departments of Ireland; and it seems to be illustrative of the principal to which we are adverting, that a similar distinction exists between the higher officers of the Excise and those of the Customs in England, in which last mentioned department, previously to the recent revision of it by the commissioners especially appointed for that purpose, the selection of persons to fill the higher offices under the Board was not so restricted as to be made exclusively from those who had acquired experience in the lower, had been recommended to them by their official services.

In suggesting a remedy for that defect in the English Customs, by the introduction of a well-regulated system of promotion, the commissioners of inquiry appear to concur with us in our opinion of the essential importance of such a system to the effective and economical management of the revenue; while the readiness with which those suggestions have been adopted by your lordships, and with which you have transferred from yourselves the unrestricted power of selecting officers for the superior situations in the Customs, affords a conclusive confirmation of the soundness of that opinion.

The effect of the incorporation of the boards would be to extend these wholesome regulations to Ireland, together with all the rules and provisions by which both the Customs and Excise are now governed in England.

Before, however, a measure involving so extensive a change is determined upon, it may naturally be an object of inquiry, whether the improvements in point of economy, efficiency, and uniformity, intended to be produced by that incorporation, may not be attainable by merely reducing the number of commissioners in the Irish and Scotch Boards, by diminishing the scale of the establishments in Ireland, and by subjecting them strictly to one common code of regulations, framed under the sanction of the Treasury, and maintained by its constantly superintending authority. We have fully considered this alternative; and we are satisfied, that while it would scarcely, if at all, be less difficult of execution, its advantages would fall very far short of those which a complete incorporation is calculated to produce. We conceive that your Lordship's Board is rather constituted to administer a general authority over the revenue service, than calculated to superintend the details of it in their execution; and therefore, that if you were to continue to govern the Boards in Ireland and Scotland as distinct establishments, by your own immediate directions, you would be under the necessity of placing so much reliance upon them, and of leaving so much to their discretion in matters relating to the practical management of their departments, that there would be no security for continued uniformity between them, and not a little danger (upon the grounds which we have already stated) of a gradual recurrence of unnecessary expense. General regulations, however carefully framed, and strictly prescribed, are liable in the hands of separate authorities, to be administered with differences of construction and application, which, although inconsiderable at first, insensibly lead to important variations. We feel confident, therefore that the uniformity contemplated by parliament cannot be secured permanently, by merely introducing new regulations for the government of the existing establishments; and that while they continue independent of each other, the management of the revenue can neither be reduced to the most economical scale of which it is susceptible, nor be effectually secured against the disposition to recur to superfluous expenditure.

If these views of the importance of a complete uniformity, and the impracticability of preserving it otherwise than by an undivided authority in the management of each branch of the revenue, be correct, it must be evident they will be applicable to the two separate Boards which exist in Scotland also, and that the general plan of incorporation will not be complete unless those Boards are likewise embraced in it.

The extension of the powers and duties of this commission to the revenue departments of Scotland has taken place too recently to admit of our having yet inquired fully into the details of their establishments, or having had an opportunity of inspecting them personally. We have, however, derived such information respecting the general management of the Customs and Excise, the only branches of the Revenue in Scotland administered by separate Boards, from the papers annexed to the reports of the Commissioners for inquiring into the customs and Excise of England, and from the personal examination of the Chairman of the Excise in Scotland, that we feel fully warranted in making it a part of our general recommendation, that the Boards of Scotland should be united in one commission with those of England and Ireland. Such an union, with respect to the customs in Scotland, appears to have been contemplated by the Commissioners to whom we have alluded, from the passage which forms the conclusion of their report upon that department.

Before we proceed to explain the plain by which we are of opinion that the Commissioners of Customs and Excise, both of Scotland and Ireland, may be combined with those of England, it may be proper briefly to describe the origin and constitution of those Boards in the two countries respectively.

By the Act of the Union of England and Scotland, the revenues of the two countries were incorporated, at the same rates and duties were thereafter made payable throughout the United Kingdom, with certain exceptions particularly specified in the act.

The English Boards of Customs and Excise were thereupon directed by the Treasurer to report what, in their judgment, would be the fittest mode of managing those revenues in Scotland.

From their reports it appears, that at the period of the Union the Customs and Excise in Scotland were let to farm; and that the Excise duties were collected wholly by composition, although establishments for charging them by survey and gauge existed at Edinburgh and at other principal towns.

Commissioners were thereupon appointed for the future management of those duties in Scotland, the instructions for which were prepared by the Boards in England with a view to establish them upon the same principle as their own; but with powers to continue the then existing methods of composition and farm in Scotland, wherever it might be deemed expedient, so as gradually to introduce the English system.

These commissions consisted of five members for each branch of those revenues. English officers were sent to Scotland to occupy the principal places under the new Boards, and persons of an inferior rank in either department were appointed to assist in introducing the English methods of collection in Scotland.



# REPORT ON THE PUBLIC REVENUE.

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In the year 1722, a considerable change took place in the Commission of the Customs, by the incorporation of the Boards of England and Scotland. An act of Parliament (9th George I., cap. 21) was passed, giving power to the King to put the management of the Customs of England and Scotland "under one or several commissions, as his Majesty might, from time to time, judge to be most for the advantage of trade, or the security of the revenue;" and also, "to appoint such a number of commissioners as he might deem necessary."

The English Board at that time consisted of seven members, at salaries of £1,000 a year each; and the Scotch Board of five Commissioners, at salaries of £500 a year, including an allowance of £100 for the management of the salt duties. The joint commission appointed under the act above referred to was composed of fourteen commissioners, all at a salary of £1,000 a year; and it was prescribed to them by the instructions in their patent, that seven of them should have their chief residence in London, and five in Edinburgh, and that two should be disposable for attending the duty of the customs at any of the outports, under the direction of the Treasury. They were, however, all invested with equal powers and authorities for the management of the revenue in all parts of the Kingdom of Great Britain.

The Customs continued to be thus governed by one Commission till the year 1745, when separate boards were again appointed. The English Board was then made to consist of nine commissioners, at £1,000 a year each; and the Scotch Board was restored to its original constitution, in respect to the number and salaries of the Commissioners. No alteration has since taken place, except in the augmentation of the salaries.

In the Excise there has been no change in the constitution and powers to the commission from the Union to the present period.

These proceedings and arrangements appear to have been directed throughout by an intention of establishing and maintaining the collection of the revenue in Scotland upon the same principles by the same regulations as in England. It appears also, that the Treasury have kept in view the importance of such an uniformity, and have from time to time adopted measures for preserving it. It is owing to that disposition, we presume, in your Lordships' Board, that practical officers from the English establishment have been introduced into both the Commissions in Scotland. But, notwithstanding all these precautions in the formation and during the continuance of these separate Boards, we find by the letters from the Chairman of the Customs in Scotland, annexed to the Reports of the Commissioners of Inquiry into the Customs of England, and also from the evidence of the Chairman of the Excise in Scotland, and of the Solicitor of that department in England, that considerable differences still prevail between their practice and that of the English Boards. This affords a strong proof of the difficulty, if not the impossibility, of maintaining a complete uniformity of method throughout a system administered in different parts by practical authorities independent of each other.

In Ireland the Boards were originally instituted under the authority of an act of the 14th and 15th of Charles II., by which the Crown was empowered to appoint seven Commissioners of Customs, and five Commissioners of Excise; two distinct Boards, containing altogether twelve Commissioners, might have been therefore appointed; but it appears that the Crown exercised the power vested in it to the extent only of appointing by one patent seven Commissioners of Customs, five of whom were by the same instrument constituted Commissioners for managing the Excise Revenue also.

The two Commissioners continued to be appointed in this manner to the year 1769, when the number of commissioners was augmented to nine. The business of the Customs and the Excise was then divided, under instructions from the Government; and the respective Boards were directed to sit and act separately, although still partly composed of the same members.

Shortly after the Union in 1801 that division of the business was made more complete under the directions from the Lord Lieutenant; and in 1807 the Boards were entirely separated, by virtue of an Act of Parliament, which gave a power to the King of appointing seven commissioners for the management of each revenue.

Finally, we find, that after the inquiries into these departments in 1819, it was determined by the Government to reduce the number of the commissioners at each Board to five, as vacancies should occur. In pursuance of this determination, the Board of Customs now consists of that number, and the Board of Excise of six Commissioners only.

These branches of the revenue are thus at present managed, throughout the united Kingdom, by 19 and 20 commissioners respectively.

	Commissioners of Customs.	Commissioners of Excise.
England	9	6
Scotland	5	5
Ireland	5	6
	19	20

Upon the grounds which we have already so fully explained, we propose that in lieu of the twenty Commissioners of Excise, and nineteen Commissioners of Customs thus distributed, two general commissioners, one for each branch of revenue, should be appointed for the management of the customs and the excise of the United Kingdom, under a power to be granted to his Majesty by Parliament for that purpose.

That each commission should consist of thirteen commissioners, having all the powers now vested in the separate Boards of England, Ireland, and Scotland, or which may otherwise be deemed necessary for managing these revenues respectively, throughout the United Kingdom.

That to each of these General Commissions should be joined four Local Commissioners, having all the powers requisite for acting in conjunction with any one or more of the members of the General Boards in Ireland and in Scotland only.

That from each of the General Boards so constituted, one Commissioner at the least should always be detached, and resident in Ireland, and one in Scotland.

That the same General Commissioner should not in any case reside more than three years consecutively in Ireland or in Scotland; the rotation of that duty being regulated among the Commissioners themselves subject to the approbation of the Treasury.

That the General Commissioner of each Revenue, resident in Ireland and in Scotland respectively, should be assisted by two Local Commissioners, with whom he should sit, and form a Board.

That the authority of Local Commissioners of each revenue should be limited to Ireland and Scotland, and common to those two countries; from one to the other of which they should be removable at the pleasure of the general board.

That the boards, formed by the general and local commissioners in Ireland and Scotland, should have powers to execute all matters for the collection and management of the revenues, as fully as the separate boards now have; except as to framing of general orders, rules, and regulations, which should have no validity unless signed by a quorum of the general board.

That all acts of these local boards should be valid by the signatures of any two of the three; but that the general commissioner should have a power to stay the decision of the two local commissioners in any case wherein he may differ in opinion from them, until reference may be had to the board in London.

That reports should be made periodically by the commissioners in Ireland and Scotland, to the board in London, exhibiting statements of all their proceedings, and copies of the minutes of their decisions; and also, that copies of all accounts relating to the respective revenues received by these local boards should be transmitted for registry in London.

That the local boards should be made subject to the authority and instructions of the general boards and be obliged to carry their directions into execution.

That the general boards should have the power of transferring all officers attached to their respective revenues from one station to another throughout the united kingdom.

In this plan for establishing two general boards for the management of these revenues, we have suggested that the local boards for Ireland and Scotland should be partly composed of Commissioners having a more limited authority than the members of the general boards; because we think that such a constitution would be the most consistent with the subordinate and executive character which it is indispensable that they should possess. In conformity to the principles which we keep in view it should be well understood that the authority exercised by these branches of the general commissioners is intended to be entirely derived from the principal boards. The weight of their proceedings would thereby be increased, while their own separate importance would be diminished. If, on the other hand, they consisted of commissioners of equal rank with those of the general boards, they might be induced, upon the ground of that equality, to assume a power of general regulation which, notwithstanding the occasional change of commissioners, would probably lead again, in the course of time, to all the inconveniences of independent boards.

The duties of these establishments would consist so much in the enforcement and maintenance of rules and directions not framed by themselves, but emanating from the General Board, that persons possessing the experience of practical officers would be peculiarly fitting for the task of assisting as Local Commissioners in the discharge of them. Officers of merit from the classes next in rank to the Commissioners might, therefore, with great advantage to the service, be promoted to those situations.

We have been guided by the same general principle in suggesting the number of the Commissioners for the Local Boards, as in recommending the mode of composing them. We deem it of importance that they

should not be more than would be strictly necessary for the execution of their duties, making allowance for the occasional absence of one commissioner. They would thereby be kept more decidedly subordinate, and perhaps more effective for their proper purposes, supernumerary members at public Boards having rather a tendency to produce delay and laxity in the proceedings than to promote despatch.

In suggesting that 13 commissioners might be a sufficient number for the General Boards, we have been guided by the consideration, that to the nine now employed at each of the Boards in England, an addition of four at the least would be requisite to enable them constantly to detach one member to Scotland and one to Ireland; and at the same time to provide for the additional business created at the General Board by the change. But we do not offer this opinion with entire confidence that such an addition would be sufficient; and although we are far from underrating the importance in point of economy, of limiting the number as strictly as possible, the due collection and management of the revenue intrusted to these Boards is of so much greater moment, as to render that a comparatively subordinate consideration. We submit, however, that the salaries of those additional Commissioners at the Boards in London should not be higher—1,200*l.* a year.

Considering the weight of business and the responsibility which would fall on the Commissioners detached from the General Boards, and the inconveniences incidental to such a service, it might be proper to make some increased allowance for it, and also to extend to them the advantage of official residences at the public expense.

The salaries of the four Local Commissioners of each Board should not exceed 1,000*l.* per annum.

Upon this scale the permanent charge of the General Boards would be less than the total expense of the several Boards now existing; the difference being upon the whole, for the two branches of revenue, about 6,000*l.* per annum. But we are aware that for some time that difference might be absorbed, or nearly so, by the charge to be incurred for compensations to the Commissioners whose services would be dispensed with.

It seems almost superfluous, after what we have stated respecting the system of management and the departments in Ireland, to recommend that the resident general commissioners in that country should invariably be selected from among those members of the Boards in London who may be presumed to have acquired by experience a competent knowledge of the English system; and that until the new regulations are fully established, one or more practical officers, selected from the English branch of the establishment, should occupy the chief place of control immediately under them. When the combined system shall have been matured by experience, this provision will be no longer necessary, for the distinction between British and Irish officers will then have ceased to exist; they will all be members of the same establishment, distributed and promoted indiscriminately, according to merit and capacity, throughout the United Kingdom. But although we advert to this as a great benefit ultimately to be obtained, we are fully aware of the slow degrees by which the intermixture of the establishments must be effected, and the extreme precaution with which it must be regulated.

As the adoption of this measure would admit of dispensing with the services of a considerable number of the commissioners now holding places at the several boards of each revenue, it is necessary that we should obviate the possible objection that we contemplate the retirement of all those commissioners from the Scotch and Irish boards alone. Such an arrangement has not entered into our views. The present condition of the Irish revenue departments has been traced to causes for which the existing Irish boards can hardly be held responsible; and so far as we may be warranted by what has come before us, in expressing an opinion of the Irish commissioners in general, we should feel bound to bear such favourable testimony to their sufficiency, as would be consistent with their occupying a fairly proportionate share in the united commissions. The members of the Scotch boards would have an indisputable claim to be considered with the same impartiality in the new arrangements.

But although it has been necessary for us to say thus much, in order to prevent a misunderstanding of our intention, we are conscious that it is not within our province to say more on this topic, nor to offer any observations upon the peculiar importance of filling the general boards, at the commencement of their institution, with gentlemen of approved ability and experience in the revenue business.

It is incumbent upon us also to advert, in this place, to the expediency of establishing a sufficient safeguard against the disposition which might be expected to exist in boards having their residence in London, to encourage the employment of natives of England, in preference to those of Scotland or Ireland, in the service of the revenue. This is a point to which we attach great importance, and we are anxious to state that any such partiality would be directly opposite to the views and feelings with which our recommendation of these measures is accompanied. In order

most effectually to obviate such a tendency, we are of opinion that the nomination to all the lower situations, whether in the Customs or the Excise (the highest executive officers being under the new regulations to be filled by promotion alone), should be as far as possible subject to the control of the Government as to give ample power to your lordships to provide for the employment of natives of Great Britain and of Ireland, in due proportions.

There is, however, a part of the present duty of Irish boards which the reduced number of commissioners might not suffice for the performance of; and the due discharge of which must therefore be provided for in another manner. We allude to their functions as Courts of judicature.

In England the Commissioners of Excise constitute a Court of Justice for the decision of causes relating to that revenue. Their judicial functions are chiefly exercised upon prosecutions which arise in London. Those which occur in the country are usually carried before the magistrates. But all cases which are of superior importance, or have any special difficulty attending them, are conducted in the Court of Exchequer.

The Commissioners of Customs in England have no such power. All legal proceedings for breaches of the law relating to that revenue, are either summarily decided upon by the magistracy, or prosecuted in the Court of Exchequer.

In Scotland, the judicial functions are not exercised by either commission, except in the case of certain offences against the salt law, which the commissioners of Excise at Edinburgh were by a recent act empowered to take cognizance of. The duty of attending to them has been trifling. In all other legal proceedings, the Boards in Scotland have recourse to the magistracy, or the Court of Exchequer, according to the importance or difficulty of the case.

In Ireland, the Boards both of Customs and Excise sit judicially to hear revenue causes arising in the Dublin district; and there are courts of sub-commissioners, composed of the principal officers in each revenue, to try such as arise in the country. From the sentences, either of the chief or sub-commissioners, a power of appeal is given to commissioners appointed for that purpose in Dublin, in the same manner as from the English Board of Excise to the commissioners of appeal in London. The powers of these commissioners of appeal are of the same description, and their duties nearly equally light, in both countries. They consist of five commissioners in each. But while the salaries of the English commissioners are only 200*l.* per annum, subject to deductions, those of Ireland have 500*l.* a year each; thus furnishing another instance of the disproportionate expensiveness of the Irish establishments, as compared with the English.

Of these revenue tribunals in Ireland, the courts of sub-commissioners appear to be peculiarly objectionable in the principle of their constitution. The prosecutors in all cases that come before them are revenue officers, and revenue officers, are the judges. It is true, that provision is made to prevent those who sit as judges from being interested in the specific causes which come before them; but they are connected by habits of intimacy, and by a similarity of general interests, with the officers who are the parties in those causes; and they must always feel, that the questions upon which they give judgment in favour of a brother officer on one day, are of the same nature as those upon which the same officer may, on the next, be appointed to pronounce sentence between themselves and some other defendant.

We are told, however, that this anomalous tribunal has not been found practically to produce the degree of injustice which might theoretically be expected from it. This is to be presumed, it is said, from the circumstance of its not having been much complained of. We attach little weight to a conclusion upon that ground. We were in like manner referred to the general absence of complaint on the part of the merchants for a proof that the officers of the customs were not negligent or irregular in the discharge of their duties. The examination, however, of the merchants themselves convinced us, that if such complaints were neither loud nor frequent, it was not because there existed no ground for them, but because in Ireland complaints against public officers generally have hitherto been esteemed not merely hopeless but dangerous, as being more likely to produce persecution from the inferior officers, than redress from their superiors.

The difficulty which opposes itself to an alteration in these Courts of sub-commissioners, with a view of placing the administration of the revenue laws in Ireland upon the same footing as in England with respect to the country districts, is the want of a magistracy in all respects similar. It has been suggested that an improvement might be made by the intervention of the assistant-barristers, in lieu or in aid of these Courts. But as there is a bill now before the legislature for introducing some improvements in the police and magistracy of Ireland, it will be more advisable to defer the consideration of any measure for that purpose, until these legislative improvements shall have been effected, when it may be seen in what manner the disposal of the revenue causes out of Dublin may be best adapted to them.



It is to be observed also, that the mode of trying revenue causes in the country would not of necessity be effected by the alteration of the local boards. The reduction of their members would only render a new arrangement of the Dublin Jurisdiction indispensable.

We have had under our consideration two plans, calculated to relieve the chief commissioners from this part of their present duty. One of them is a proposal submitted to the Lord Lieutenant, which had for its object to make the Commissioners of Appeal the Judges in the first instance, and to enable the parties to appeal from that tribunal to the Court of Exchequer, with some abridgement of the forms and expenses belonging to the proceedings of that Court. The other is a suggestion from Mr. Leslie Foster, a person whose opinion, on all accounts, is entitled to the greatest weight, and one of the Board's counsel. His opinion is, that the causes now tried by the Court of Commissioners might be carried at once into the Court of Exchequer, under regulations which would effectually guard the subject, against any increase of delay or expense. This has appeared to us to be by much the more eligible course. It would not only be a relief to the revenue boards, in their judicial functions, but would lead to the entire abolition of the commission of appeal in Ireland, the expense of which is about 5,000*l.* a year.

Mr. Leslie Foster's proposal will be found in his evidence given before us annexed to this report. The other suggestion to which we have adverted is also inserted in our appendix, together with the opinions of the Irish law officers upon it.

We do not think it necessary that we should state in more detail our opinions upon the respective merits of these plans, because we conceive that previously to the adoption of either of them, or of any other arrangement for the same purpose, the subject should be fully examined and considered by the new general Boards of Customs and Excise, assisted by the British and Irish law officers of the Crown.

In the offices immediately under the Boards, and connected with the exercise of their functions, some changes will be required, and some reductions will be found practicable, in consequence of the alteration of the Boards themselves. The office of the secretaries in both departments are of this description; and those which appertain to the general receipt and collection of the revenues in Dublin and in Edinburgh, will be susceptible of a more economical modification, whenever it may be determined to carry into execution the charge which we propose. It will be our duty to suggest the regulations and reductions by which these parts of the establishments may be best adapted to it, after completing our inquiry into each of them, and after conferring with the persons appointed to preside over them.

Of the practical difficulties which the new boards will have to encounter in the full introduction of the English system of collection into Ireland, the most considerable will be found in the Excise department. In the Customs, the differences now existing between the English and Irish practice, are rather those of habit and discipline than of principle or regulation. But in the Excise there are wide distinctions.

These chiefly consist in the combined method of license and survey (before adverted to which prevails in Ireland, and not in England, and in the mixed system of port and inland duties of excise, which obtains in England, and not in Ireland.

For the former we cannot hesitate to recommend the ultimate though gradual and cautious substitution of the English system of survey alone. We concur with Col. Doyle and Mr. Carr in thinking that it would not be safe to relinquish immediately the means which the license system affords for securing a part of the revenue in Ireland. But we are strongly of opinion, that as soon as the system of survey is well established, the charge by way of license should be abandoned; as we apprehend that the system of license must either be of no assistance to a system of survey, or it must have a tendency to relax it.

If the license is imposed at a rate of duty much below what could be yielded on the average by the actual quantity of the article produced, it must leave the whole business of ascertaining the real duty to the vigilance of the officer, and under good management the duty paid would in that case always exceed the license charge. If, on the other hand, the charge by way of license were imposed, so as to approach very nearly to the amount of the duty on the actual produce, it would gradually induce the officers to take the easier course of relying upon it, and of sparing his own exertions. But in that case while it would still produce no advantage to the revenue, it could not fail to operate very injuriously upon the manufacturers in general, by its unavoidable tendency to confine the trade to the greater capitalists.

No manufacturers could exist under a system of license calculated upon the almost quantity of any article that could be produced by constant work, except such as could afford to keep their manufactories always in activity, and to abide the fluctuations of the market, with large stocks frequently on their hands. The enterprise of the smaller capitalist would be crushed by it. This is one of the pernicious effects of revenue regulation, which ought most sedulously to be guarded against.

That such an effect has been produced in a considerable degree in Ireland by the license system, even at the rates of charge, and with the

exactions which have prevailed there, is apparent from the report of the Board of Excise, in which a very great diminution in the number of all traders subject to the Excise, since the adoption of that system, is described with expressions of satisfaction perfectly consistent in persons who have only the easy collection of the revenue at heart; but in which, we presume, neither your Lordships nor Parliament, who take a more extended view of the general interests of the community, could possibly participate.

With respect to the difference which exists in the collection of the port duties, we can only offer our decided opinion that it ought not to continue; and that the Customs and Excise should be employed in the collection of their several revenues with the same limits as to their respective operations in Ireland as in Great Britain. Whether it may be more convenient to adopt the division established in Ireland between these two departments, where the Customs alone are employed upon the coast and in the ports, while the Excise have no concern but with the collection of inland duties, or to extend to Ireland the English practice of taking a part of the importation duties by the customs, and a part by the Excise, it is not within our province to consider. The commission which is appointed under the sign manual to inquire into the Customs and Excise of England will, doubtless, submit to your Lordships their opinion upon that important point, as it concerns the future management in England and the practice in Ireland will be governed by the ultimate decision taken upon it.

In both branches of the revenue, however, the first proceeding towards the union of the departments, and the establishment of a better system and practice in Ireland, will be gradually to introduce a certain proportion of officers of skill and character from the British service into the most important places of check and superintendence in that country, while persons of the same description may be brought from thence to acquire by experience a knowledge of the English practice. The complete identification of the establishments, by interchanging the lower and more executive members, so as finally to abolish all national distinctions among the officers of the same revenue, would ensue, by such slow gradations, and with such precautions as the judgment and experience of the Boards must naturally suggest.

We are well aware that when these first and general arrangements shall have been completed, there will still remain much to be done in the judicious adoption of the subordinate parts, before the new system will be in full operation, and productive of all the advantages which it must ultimately yield. Many of the difficulties to be encountered are sufficiently obvious, and others will no doubt arise in the gradual introduction of so extensive a change, which cannot now be anticipated. But we neither foresee nor can we imagine any obstacles to the successful accomplishment of this great measure, of a magnitude sufficient to suggest to us the least apprehension, or induce in us a belief that they would not be easily overcome by the industry, the zeal, and the judgment of the general and local commissioners, under the superintending directions of your lordships. On the other hand, we must repeat our confident assurance, that neither skill nor industry, however indefatigably and seasonably applied, can, by a mere partial amendment of the existing management of the revenue in Ireland, in its present state of separation from that of England, render it an efficient and economical member of the general system.

Of the effect which must be produced by these changes, upon individual interests and feelings, we are certainly by no means insensible; and nothing short of clear conviction of the great benefit to be derived from them would have induced us to recommend a public measure which may be the inevitable cause of much private disappointment and inconvenience. In the compensation to be allowed for deprivation of office, or for the retirement of any individual in consequence of these general alterations, there will be ground for liberal regard to the claims of the parties, in the consideration that such allowances will not be additions to the existing public burdens, but only temporary diminutions of the large amount of eventual saving, which we sanguinely contemplate as the result of this measure.

We have thus submitted the grounds upon which we have been led to consider the incorporation of the several Boards of revenue throughout the United Kingdom, as an indispensable preliminary to the attainment of that uniformity in the management and collection of the public income which was contemplated by Parliament in the act of our appointment. We have also submitted the outline of what has appeared to us, after the fullest consideration, the most eligible mode of accomplishing that incorporation, as it concerns the two principal branches of the revenue, the Customs and Excise. The other departments will be the subject of separate reports. In framing a plan for the purpose, we have steadfastly borne in mind the several objects which it is our peculiar duty to suggest—the means of attaining, viz. an uniform system of revenue administration, an improved collection of the public income in Ireland, and a reduction of the charges of management. We have also kept in view the connexion between this change in the constitution of the revenue departments and the other alterations of which we submitted the general heads in the commencement of this report.

Upon the fullest consideration, the plan submitted has appeared to us the best calculated for accomplishing all the purposes for which, in conjunction with those measures, it is intended. But we desire distinctly to be understood as not insisting upon this particular mode of effecting an incorporation of the departments with the same degree of confidence as that with which we insist upon the indispensable necessity of the incorporation itself. We are sensible, that other modifications of the same principles, and other schemes of arrangement in the application of them, which have not suggested themselves to us, may perhaps be deemed preferable, notwithstanding the anxious consideration which we have bestowed upon the subject. But whether the object shall be accomplished in the form which we have proposed, or in any other, we shall be equally ready to devote our best endeavours aided by the powers of inquiry with which Parliament has invested us, to ascertain and report to your Lordships the scale of the subordinate establishments which may be most consistent with it, having a just regard to all those interests, financial and commercial, which are involved in the due execution of the service belonging to these departments.

We are well aware that it is to those interests alone that the province of our Commission extends. In closing this report, however, we trust it may be permitted to us to observe, that some beneficial consequences, even beyond those immediately affecting the revenue and the merchant, may be expected to ensue from the union of these departments with the corresponding branches of the revenue in Great Britain. They comprehend a large number of officers extensively distributed, connected in the discharge of their duties with the interests of a considerable proportion of the community, and possessing a degree of influence in Ireland greatly superior to the weight which belongs to them in this country. Any measure which would have the effect of introducing into such establishments an improved state of discipline, better habits of general conduct, a more faithful regard to the interests of the Crown, and a more impartial consideration of the just claims of the subject, could hardly fail to produce advantageous results, beyond a mere improvement in the execution of their own functions. We confidently trust, that all of these benefits would follow the extension of the English system of revenue to Ireland, together with the intermixture of British and Irish officers in the administration of it; and we cannot but entertain the hope that such a change would contribute, in some degree at least, to that amelioration of the general state and condition of Ireland which a closer approximation to the usages and institutions of this country is best calculated to effect, and which is an object of such vital importance to the political welfare of the united Kingdom.

T. WALLACE. (L.S.) W. I. LUSHINGTON. (L.S.)  
THOS. F. LEWIS. (L.S.) HENRY BERENS. (L.S.)  
J. C. HERRIES. (L.S.)

Office of Inquiry into the Collection and Management  
of the Revenue, June 28, 1822.

### Cruelty of Russia.

To the Editor of the Morning Chronicle.

SIR, You have taken so warm an interest in the cause of the Greeks during their long and noble struggle for independence, and have been so indefatigable in laying open to the world the ambitious views of the "Magnanimous Alexander," as he is often termed, who, under the veil of religion and humanity, has cloaked his ambitious views, towards Turkey, that I cannot forbear turning your attention to a part of his conduct with which few in Europe seem to be acquainted—I mean his treatment of the conquered tribes in Circassia and Georgia, more particularly those living near to and among the Caucasian range.

How can that humane Monarch reconcile his conscience in his boasted protection of the Greeks against the cruelties of Turkey, when his subjects are, by his own orders, butchered in cold blood, in a manner which would "disgrace any Turk?"

There they are hunted down by his troops, who scour the country more like wild beasts than as men; where they are never seen without being fired upon, and for what? Because they are a free, high minded people, unaccustomed to the tyrannical trammels of a Russian yoke?

Whole villages have been known to have been set fire to in the dead of night by the Russian soldiery, and the inhabitants, men, women, and children slaughtered as they fled from the flames, and all this without any apparent ground for such barbarous acts.

As a traveller in Russia only, I regret being able to give you facts only as I have had them related by countrymen and others, in whose statements I can place the most perfect reliance.

That this letter may be the cause of leading you to inquire into and ascertain facts, the enormity of which, it is so much to be regretted, have hitherto been so little brought to light, owing to the distance of the country, and the policy of Russia, is the earnest hope of

London, August 28, 1822. A TRAVELLER IN RUSSIA.

### Epigram.

ON HEARING THAT POULTRY HAD BEEN SENT TO SCOTLAND FOR THE KING'S USE.

(From the Edinburgh Observer.)

Poultry from England?—Hush us, what a joke!—  
How wise these Cockneys, and how proud of stock!  
If they themselves are like their geese, I mean,  
None are on earth more impudent and lean.

### Army Promotions.

LONDON GAZETTE, SATURDAY, AUGUST 10, 1822.

WAR OFFICE, AUGUST 9, 1822.

2d Regiment of Dragoon Guard, Lieut. F. Prosser to be Capt. by purchase, vice Homewood, who retires. Lieut. W. S. Easterby, from half-pay 23d Light Dragoons, to be Lieut. without purchase, vice Prosser.—9th Regt. of Light Dragoons, J. A. Pullerton, gent. to be Cornet, by purchase, vice Wright promoted.—Coldstream Regt. of Foot Guards, Brevet Lieut. Col. J. Freemantle to be Capt. and Lieut. Col. by purchase, vice Sutton, who retires. Ensign and Lieut. H. Vane to be Lieutenant and Captain by purchase, vice Freemantle. W. B. Northey, gent. to be Ensign and Lieutenant by purchase, vice Vane.—6th Regiment of Foot, Lieutenant J. T. Griffiths to be Adjutant, vice Downie, who resigns the Adjutancy only.—7th ditto, Brevet Lieutenant Col. T. G. Fitzgerald, from half-pay of the 5th, Garrison Batt. to be Major, vice S. B. Ahmety, who exchanges.—8th do, Lieut. J. Hannay, from half pay of the Rifle Brigade, to be Lieut. vice F. Mises, who exchanges, receiving the difference.—13th do, Ensign H. Wilson, from the 54th Foot, to be Ensign, vice King, who retires.—33d do, Ensign G. Roderick Urquhart to be Lieut. without purchase, vice Sumners, deceased. Ensign G. Kenyon, from 55th Foot, to be Ensign, vice Urquhart.—36th do, Ensign G. Downman to be Lieut. by purchase, vice Wakefield, promoted. Gent. Cadet C. R. Murray, from the Royal Military College, to be Ensign, by purchase vice Downman.—40th do, Ensign W. Sheaffe to be Lieutenant without purchase, vice Flude, deceased. W. Bartley, gent. to be Ensign, vice Sheaffe.—54th do, E. A. Slade, gent. to be Ensign, by purchase, vice Wilson, appointed to the 13th Foot.—55th do, Lieutenant G. Warren to be Captain, by purchase, vice Prager, who retires. Ensign G. Goodall to be Lieutenant by purchase vice Warren. H. Haggins, gent. to be Ensign, by purchase, vice Goodall.—58th do, J. E. Barney, gent. to be Ensign, without purchase, vice Kenyon, appointed to the 33d Foot.—60th ditto, Lieutenant T. Stopford, from the 60th Foot, to be Lieutenant, vice Leopold De Eger, who retires upon half-pay 63d Foot, receiving the difference.—66th, ditto, Lieutenant W. Harding, from half pay 63d Foot, to be Lieutenant, paying the difference, vice Stopford, appointed to the 60th Foot.—84th ditto, Brevet Lieut. Col. C. Peitler, from half pay Royal York Rangers, to be Major, vice Sir. C. W. Dance, who exchanges.—93d ditto, Lieut. R. Hamilton, from half-pay 61st Foot, to be Lieutenant, vice L. Grenier, who exchanges, receiving the difference.—1st West India Regiment, Capt. R. Law, from half pay 71st Foot, to be Captain, vice G. Ford, who exchanges. 2d ditto, Capt. C. Kenyon, from half pay 43d Foot, to be Captain, vice Willatts, whose appointment has not taken place. (All the above Commissions are dated August 1, 1822.) 1st Royal—Veteran Battalion, Ensign W. Buchanan to be Quarter-Master, vice R. Pegley, who returns to his former situation on the Retired List; dated August 1, 1822.

OFFICE OF ORDNANCE, AUGUST 5, 1822.

Royal Regiment of Artillery, Second Captain, Hanttain, from half-pay, to be Second Captain, vice Deacon, retired on half-pay; dated August 1, 1822. First Lieut. P. L. Foote, from half-pay, to be First Lieutenant, vice Phelps, retired on half-pay; dated August 4, 1822.—Corps of Royal Engineers, Gentleman Cadet E. Durnford to be Second Lieutenant, dated July 22, 1822.

### MARRIAGE.

On the 17th of August, at Courteen-hall, Northamptonshire, by the Rev. R. W. Wake, Thomas Roberts Thellusson, Esq. to Maria, sixth daughter of the Hon. Sir Francis Macnaghten, one of his Majesty's Judges of the Supreme Court of Judicature at Calcutta.

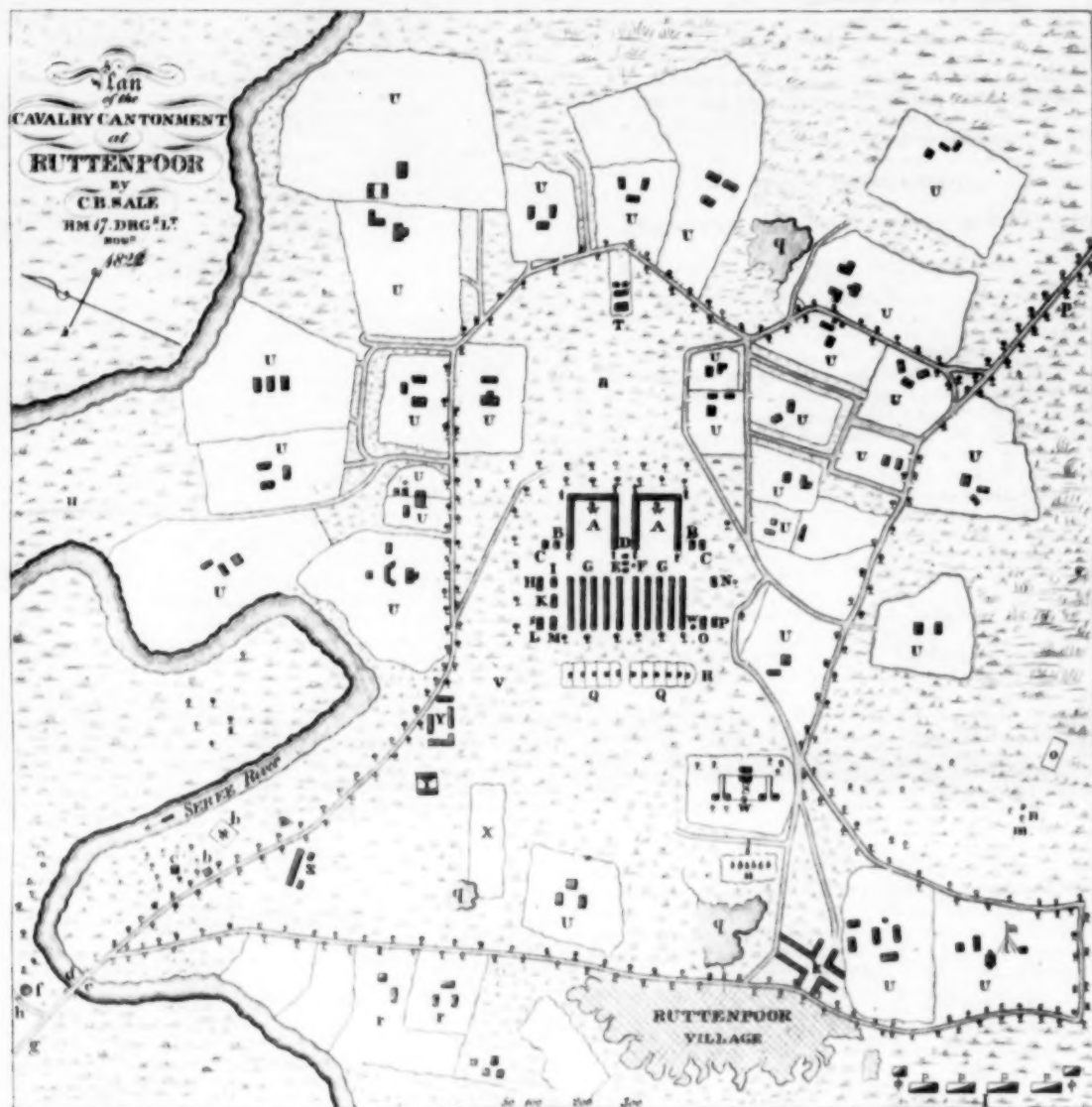
### DEATHS.

On Sunday the 16th instant, after a short and painful illness of five days, Louisa, the wife of Mr. William Cauley, of Lodgegate-hill, tenderly lamented by her disconsolate husband and friends.

On the 29th instant, Joseph Burgess, of Upper Thames street.







DEDICATED BY PERMISSION TO *Lieut Colonel The Hon<sup>d</sup> L. Nanhye* COMMANDING. N.D. GUERAT

REFERENCE

- A A The Barracks
- B B Cook Rooms
- C C Precinct
- D D Adjutant's Office
- E E Guard Room and Sun Shed
- F F Stabling for 10 Troops
- G G Work Shops
- H H Gun Shop
- I I Congee House
- J J Gun horse Stable
- K K Regimental Store Room
- L L Forge
- M M Granary
- N N Hospital Stable
- O O Troop Quarter Master's Quarters (W) and for Troop Stores
- P P Regimental latrine 17th Dragoons N<sup>o</sup> 161
- Q Q Hospital and Office attached
- R R Officer's Mess Room
- S S Officer's Quarters
- T T Site of the independent Church
- U U Wells of good Water
- V V Hay stack Yard
- W W Recruit Shops
- X X Commensurate Store and Guard Room

- a The Post Parade
- bb Morning and Evening Gun and Guard Room
- c Tomb of the late Lieut Col Gordon, 17th Dragoons
- d River Serce 30 yards broad, deep, perpendicular banks
- e The Bridge
- f Guard Room for dunnage
- g Road to Kurn
- h Road to the Infantry Lines
- i Officer's Burial Ground with Tombs
- k The Butcher
- l Mounted Parade Ground
- m The Laying Bar
- n The Edifice
- o Burial Ground
- p Road to Kurn
- qq Tombs, very in the hot weather
- rr Conduits & Houses
- s Part of old Gun horse Stable, converted into Regimental School Room
- ttt Servant's Rooms in the Barracks
- u Road to a Fort across the Serce to Infantry Lines

Engraved for the Calcutta Journal.



# ASIATIC DEPARTMENT.

—445—

## Lion's Mouth.

A Writer, under the Signature of "THE GHOST OF BURCKHARDT," has dropped a Letter into our Lion's Mouth, calling on us, in justice to the person whose Ghost he professes to represent, to publish a commendatory Extract from Waddington's Travels in Ethiopia; "as an atonement for the injuries we have done his memory, and as the only means of shewing, by this act of contrition, that we have still some claim to the character of an honest Englishman." The passage from Mr. Waddington's Book is as follows:—

"Thus far we followed the steps of Burckhardt with his Book in our hands: and it is impossible to take leave of him without expressing our admiration for his character, and our gratitude for the instruction he has afforded us. His acquired qualifications were, I believe, never equalled by those of any other Traveller; his natural ones appear to me even more extraordinary, courage to seek danger, and calmness to confront it are not uncommon qualities; but it is difficult to court poverty, and to endure insult, hardships, exertion, and privation of all kinds are easy to a man in the enjoyment of health and vigour, but during repeated attacks of a dangerous disease, which he might have considered as so many warnings to escape from his fate, that he should never have allowed his thoughts to wander homewards; that when sickening among the sands and winds of the desert, he should never have sighed for the freshness of his native mountain, this does indeed prove an ardour in the good cause in which he was engaged, and a resolution, if necessary, to perish in it, that make his character very uncommon, and his fate, most lamentable, and perhaps none are so capable of estimating his character, as surely none can more sincerely lament his fate, than those who can bear testimony to the truth of his information; who have trod the country that he has so well described, and gleaned the fields where he has reaped so ample an harvest."—p. 24, 25.

We could have no possible objection to publish this or any thing in commendation of Mr. Burckhardt's merits as a Traveller, from the pen of others; since we have so often done so from our own: but there is no contrition in such an act, nor can it give us one claim more than we already possess, to any man's approbation.

The inconsistencies of a "Ghost" ought not perhaps to be judged of by the same rules as are applied to the conduct of more substantial beings. But we would ask what can be more contradictory than this! On our first arrival in India we published from ourselves the most commendatory accounts of Mr. Burckhardt's merits as a Traveller and his agreeable qualities as a Man. This was afterwards imputed to us as one of the most abominable acts of which any person could be guilty who knew that the party commended had spoken ill of him; and the changes were rung upon it through weeks in succession, till every ear was tired of the tale. But though it was deemed a crime in us then to speak favorably from our own knowledge of Mr. Burckhardt, it is held to be a virtue to publish his praises from other pens now! So much do people's notions differ, and so much do time, place, and circumstance, vary the standard of right and wrong in various men's opinions.

In the late discussions, our sole object has been to shew that the calumnies vented on us, whether by Mr. Burckhardt or any other person, were unfounded in truth; having done this, we neither sought for articles of praise or censure on the individuals in question from other sources, nor were we in any respect bound to do so; and since our praise and censure have been equally misconstrued, we shall adhere to our resolution of avoiding all allusion to the parties named in future. Those who desire any further discussion on this exhausted subject may indulge their wishes to the utmost in the pages of the *BULL*, where such topics appear to be even still welcome, though all classes of readers might be expected to have been long ago satisfied with them. For ourselves, we shall hope for more useful as well as more agreeable subjects, with which to repay the attention of our Readers; and will readily hand over all that that we may reject on this and other worn out topics, to any Paper that may need them to excite a temporary interest and prolong for a few brief months its lingering existence.

## Proposed Publication.

SIR,

To the Editor of the Journal.

As I have some notions of publishing an Essay on the Manners and Customs of the Mohummudans, including descriptions of the ceremonies observed at their Births, Marriages, Feasts, Funerals, &c. I beg leave, through your widely circulated Paper, to request the favor of any of your numerous Correspondents, to furnish me with a List of all the different Works extant, that treat on any, or all, of these subjects; in order, that by the additional advantage of a reference to them, nothing may be omitted.

GERMANO BELGICO INDICUS.

## Incendiariness in Guzerat.

With a Plan of the Cavalry Cantonments at Ruttonpoor.  
Plate LXXXI.

SIR,

To the Editor of the Journal.

I have the pleasure to send you a view of the Cavalry Cantonments in North Guzerat, to be published with your much admired JOURNAL (if you consider it worth publication), or to be otherwise disposed of at your option.

As I have taken up my pen to you, I will venture a few lines more, which you may publish if you think the subject of sufficient interest, viz:—

About 11 o'clock last night some Incendiariness wontonly set on fire two large stacks of Hay in the Ruttonpoor Cantonments laid in for the Horses of the 17th Dragoons in December and January last; by the great exertions of the European Troops in Cantonments, and the aid of the two Fire Engines, a third stack adjoining, and not more than ten yards distant, was preserved from the flames; and as it has been since covered with tatties of green grass, it may be considered out of danger.

It is something singular that a similar mischievous act should have been committed about two months after the 17th Dragoons first arrived in this Cantonment in 1812, and again committed two months after the arrival of the 4th Dragoons in the same Cantonment.

In the former instance, 6 or 7 large stacks of Hay were entirely consumed, by the act of Barwuttie (a voluntary outlaw) discharging an arrow with a lighted match attached to it into one of the stacks, which being fanned by a strong North East wind, prevalent here in February and March, soon threw the whole of the stacks into a general blaze, which continued burning for many days, forming larger masses of vitreous matter. The audacity of this Incendiary was truly conspicuous, by a Guzeratte paper, with his signature attached to it, which was found tied to a post near the place on the morning following, developing his intention to commit the act.

In the present instance there can be no doubt of the fire having been wilfully communicated, for the stack that remains shews marks of an attempt having been made to set it on fire, which was frustrated by the dampness of the outer coat from the late heavy rains, or perhaps by the blaze of the other stacks obliging the perpetrator to retire before he had completed his mark of destruction.

The curious and generally successful system practiced in Guzerat by a class of people called Puggies, (peculiar I believe to this province) of tracing footsteps by means of their print on the ground, was resorted to early this morning, and as these Bloodhounds in the human shape are now on a certain track in a winding suspicious course, a hope remains of the perpetrator being yet overtaken and brought to justice. The damage sustained is estimated at 15,000 Roppees.

I am, Sir, Your most obedient Servant,

Kaira, Guzerat, 1822.

A KING'S OFFICER.

**Chemical Preparations.**

'A little learning is a dangerous thing  
Drink deep or taste not the Pierian spring.'—POPE.

To the Editor of the Journal.

SIR,

That Messrs. TOULMIN AND Co. should imagine eminent Chemical knowledge requisite to the exposition of a gross blunder (even in an Advertisement) is very natural, and only shews the extent of their information in a Science of which their Manufactory exhibits one of the simplest processes. What illustration the addenda in Italics are intended to afford, I must leave Messrs. T. and Co. to judge, but whoever can believe the expression alluded to arose from *inadvertence*, 'Credat Judæus non ego.' It is more likely to have arisen from not correctly knowing the nature of the process carried on by themselves, who, with the assistance of an exaggerated quotation (for every one knows "Death in the Pot" deals in amplification and sometimes in misrepresentation), would endeavour to impress the Public with a belief that their own preparation is alone safe and salubrious; and for this reason their errors deserved to be pointed out.

I am, Sir, your obedient Servant,

Barrackpore, Jan. 29.

A CHEMICAL TYRO.

**Recapitulation.**

"A reproof entereth more into a wise man than an hundred stripes into a fool."

To the Editor of the Journal.

SIR,

The rules of logic seem to require, that, in replying to "A FRIEND OF THE LOVER OF GOOD SENSE," I should attempt an analysis of his arguments on the question at issue between us. Amid so much chaotic matter, however, I know not how to proceed. For the sake of brevity, then, I would compress the substance of his letter into the following points.

1st.—He pleads "the unedifying nature of the subject under discussion."

Much edification was never to be looked for by the public from a subject of this kind; nor is this the plea with which its introduction was originally ushered into the columns of a public Newspaper. A topic, whatever it be, cannot be expected to edify, or instruct, beyond the legitimate capabilities assigned to it by its own nature. All I contended for, was the *existence* of a certain evil complained of; and all I aimed at, was the *eradication* of such evil. The former remains yet to be disproved by the "LOVER OF GOOD SENSE" and his Friend: the latter seems not even to enter into their most distant contemplation. Here, then, it is worse than idle to talk of *edification*. This certainly looks like a deserved sensation of uneasiness, and a consequent attempt at evasion, upon an unpalatable subject.

2d.—He draws "a sage conclusion, that I am some disappointed candidate for the Church, nursed by the two ferocious tigers in Colingah street."

What is all this? Any thing but argument. Worse than a mere child's play. Vapid as nonsense, and totally irrelevant to the subject. By the bye, this puts me in mind, Sir, of your breakfasting at home, dining at such a place, and supping at another.

"That I am a disappointed candidate for the Church," is quite unintelligible to my comprehension, and has no bearing whatever on the relative merits of the question before us. So much for a sound argument emanating from the skull of A FRIEND OF THE LOVER OF GOOD SENSE.

"That I am nursed by two ferocious tigers in 'Colingah street,'" evidently bears a direct allusion to the place of my residence. Am I known, then? So much the better. I shrink not from the discovery. But to talk of the local peculiarities of my

residence, is an admirable way of clearing up a knotty question. This is reserved for the gigantic effort of a mighty genius soaring at all minor things, and coming directly to the point. In the neighbourhood of two ferocious tigers, however, this is not a safe play.

3d. He condemns "all criticism upon men and manners in the House of God."

As to *manners*, when these militate against the professed principles of men engaged in the public Worship of God, they are in my opinion fit subjects of public cognizance. What your Correspondent means, would seem to be this, "Descant upon the structure of the chairs around you, notice the position of the wall-shades before you; but touch not the pulpit, meddle not with the lower desk."

I am, Sir, your obedient Servant,

A LOVER OF CHRISTIAN SIMPLICITY.

January 30, 1823.

**Indo-British School.**

To the Editor of the Journal.

SIR,

A moment of relief from other avocations enables me with much pleasure to revert to a subject, which lately arrested my attention—I mean the Examination of the Pupils composing the Philanthropic Academy instituted by the Armenian community, an account of which appeared in the JOURNAL about a week or two ago.

It is to me a matter of surprise, as well as of deep regret, that the Indo-Britons, or Anglo-Indians, numerous and respectable as they are, have not yet determined upon the establishment of a similar Institution, which they can call their own, and to which they may with confidence send all their Children for Education. The apparently careless and desultory manner in which they now act on this point, fully accounts for the glaring inefficiency of their endeavours to educate their offspring. Unable, it would seem, to decide upon the respective merits of the various schools presented to his view, a parent is quite bewildered as to a proper choice on the subject. Competition for success alike urges all to prefer the same claims to public patronage. Amid this vortex of competition, the parent tries first one school, then another, and so on, till the whole time requisite for completing the education of his child is literally consumed in nothing else than trials and experiments made for ascertaining the validity of contending claims. In these circumstances, a child performs a regular course of peregrination from one school to another, till the period arrives for his being placed upon the wide world to obtain a livelihood for himself.

With what ease, however, and with what little expence might a Seminary be found expressly for the education of our own offspring! This might be done upon a plan similar in some respects to the Military Orphan School at Kidderpore. Are there no Parents and Guardians amongst us? Is it not in our power, by way of commencement, to rent a house suitable to our purpose? And can we not select a committee of managers from among our own body, in order to superintend at their leisure the various details of the Institution? Can we not also appoint qualified Tutors upon salaries regulated by the scale of merit? If these things can be done, (and who will deny the fact?) surely it is time for the work to be entered on, and for the machinery to be put in operation.

Formidable as a scheme of this kind may appear, the union of a few individuals of right feelings (and of this I am sure our stock is not exhausted) is all that is requisite to give such an impetus to the public mind on this subject as shall end in the full achievement of our best purposes. These few hints are, therefore, submitted to the consideration of those concerned, in the confident hope that some will spring forward to engage in so laudable an undertaking.

I am, Sir, Your obedient Servant,

January 29, 1823.



## New Station of Bumpurpo.

To

DEAR —,

I am happy to inform you of my arrival, after a voyage of three months—full of all sorts of disasters. I lost my boats between Mongheer and Dinapore: the people stuck my Bugerow fast in a Nullah, and ran away with the other boat one morning before I was out of bed, and left me to make the best of my way: she is till this moment sticking hard and fast on a sand bank. I paid 500 Rupees for the hire of the two boats at Calcutta, but the fellows having griffed me so far, did not think it worth their while to go the length of this, as they had little more to receive. I had a miserable job to get forward to Dinapore. After carrying my baggage from the boat to the river, a distance of about a mile, I pitched a tent of the sails and bamboos, and sent my people in every direction to procure other boats; but after waiting three days without success, I was obliged to go myself to the nearest village and press an old Dinghey in which I at last reached Dinapore. Here all the boats were taken up by Government for the conveyance of Troops, and for the first fortnight I found it impossible to procure any other. I did not arrive here till the 3d of last month, and was so completely tired of travelling on the river, that I would in future much rather go by dawk all weathers, by which I should incur less expense by one half.

This Station is in future to be the residence of the Civilians in the North Division of Bundelcund. It is beautifully situated between the rivers Jumna and Betwa, scarce three miles from their junction, upon a fine level plain here and there studded with clumps of mango and tamarind trees. The Public Buildings, which are in a state of great forwardness, are placed nearly in the middle, between the two rivers; but the Judge's House (which is really an elegant structure) and other private Bungalows, are nearer the banks of the Jumna. The banks being high, a stranger coming up the river would be apt to pass the station, if he did not observe the roof of a beautiful Bungalow built on a gently rising ground at the upper part of the station, which may be seen from a considerable distance passing up or down the river. The land is good, and the Gardens though scarcely cultivated a twelve month, yet afford abundance of every sort of vegetable equal if not superior to any produced in the lower Provinces. The roads are excellent, and the most useful as well as tasteful improvements are carried on with such spirit, as to display a very laudable interest in the present Resident for the convenience, comfort, and elegance of the new station, not only during their own time but also that of their successors.

If you think the above is of sufficient interest, you are at liberty to publish it. Bumpurpo is scarcely known at present, many passing it without ever having heard of the place; this might inform the public, and then we might have a visitor occasionally to break the dull monotony of this indolent retired life. News in this part of the world are out of the question, though I might have told you a long story of a Dacoity which was committed in the beginning of last month, at Gatunpore, about ten miles from this, and which I have not yet seen in any of the public prints. Eleven Thousand Rupees were carried off by a regular attack on the Fort, by about thirty men. They killed the Treasurer and a Chupprassy on the spot, and wounded twelve more, one of which is since dead. Very little resistance was made, and after deliberately forcing the doors and cutting the iron chain of the treasure chest, they took the contents and retired without having received a scratch. They managed every thing so dexterously that not the slightest traces have as yet been discovered to lead to the detection of the perpetrators.

Your's, &c. &c.

January 19, 1823.

### CURRENT VALUE OF GOVERNMENT SECURITIES.

Remittable,.....Premium.....	22 0 a 23 8
Non-Remittable,.....ditto.....	14 0 a 14 8

## Murder of Mr. Henry Imlach.

To the Editor of the Bengal Harbuz.

DEAR SIR,

I understand that the Court of Nizamut Adawlut has ordered the re-commitment of eleven of the persons, who have been lately admitted to bail, but are now to take their trial for the alleged murder of Mr. Henry Imlach, at the ensuing Sessions before the Court of Circuit. I am further informed that to three persons, who were likewise admitted to bail, the offer of a full pardon is to be tendered by the Judge of Circuit, on condition of their making an unreserved disclosure of all the facts and circumstances relating to the murder which may have come to their knowledge.

It appears that the Panchway, in which the late Mr. Imlach was proceeding up, was discovered near Goostee K. hal, opposite to Neya Serace; and that most of the things belonging to Mr. Imlach (among which are those articles that he wore on his person,) were found in her by the Daroga of Soeksagor. The Register of Nuddea had proceeded to the spot to make the necessary inquiries; but it is much to be regretted, that, before his arrival, the Daroga had removed the things, and the boat also in five or six pieces to Kuikatollah's Bazar, which is about two and a half coss below the place where the boat was found.

Considering the daring nature of the murder committed so near to the seat of Government, and some remarkable circumstances which appeared on the face of a portion of the proceedings held on it, it is satisfactory to know that the case has been brought before the Governor General in Council. There is, therefore, now every reason to hope, that the perpetrators of the horrid deed will meet with condign punishment.

I am, Dear Sir, Your's obediently,

Calcutta, 29th January, 1823.

A. I.

### Selections.

**India House.**—Letters from the India House mention, that Lieut. Col. V. Blacker, C. B. late Quarter Master General of the Madras Army, has been appointed Surveyor General of India.—The same authorities say, that Francis Warden and Henry Shank, Esqrs. have been nominated to seats in Council at Bombay.

**Calcutta Assembly.**—The last Calcutta Assembly of the season passed off very pleasantly last night at the Town-Hall, though rather more thinly attended than many anticipated. This circumstance we know to be attributable to other reasons (such as ill health, &c.) than a want of inclination to patronise such entertainments. Quadrilles, as usual, were the chief order of the evening. The Band of the 44th in the pauses of the dance, played several charming airs and pieces.—We wish Mr. Gunter had taken down those labelled shields that dangle aloft between the pillars, which however appropriate on the occasion the Farewell Fête to the Marquess of Hastings, have rather an outre effect at a common Ball. What remains of the pavillion looked extremely pretty, but the word Adieu might have been taken away. The grand allegorical transparency, too, is liable to the same objection as that stated above. These garnishings should be removed *as they* they now look tawdry and faded without their proper lights and associations. On the whole, we think the Balls of this season have been more agreeable and better attended, all in all, than those of the last. We hope that next year those who may survive to give the lead in similar festivities will decree that the balls open at 8 o'clock. An attempt should be made somewhere to restore rational hours. We trust also, that the Stewards of next season will take good care to see that all the tickets of admission be rendered transferable, so as to give the subscriber the power of admitting a friend, should indisposition or domestic calamity prevent his attending himself. There are other improvements that occur to us, but at present they would be unseasonable.

**Sir Henry Blosset.**—The Hon'ble Sir Henry Blosset, we were concerned to hear, laboured yesterday under very serious illness. When our paper went to press, we sent a person to enquire how he did, and we have great satisfaction in stating that the reply was, that he was better.

**Irish Relief Committee.**—We subjoin the latest proceedings of the Irish Relief Committee. Our readers cannot fail to observe the extremely generous contribution of Mr. Laing. Were it not from a dread of hurting that gentleman's delicacy, it would afford us much pleasure to dilate upon the impressive example which he forms on the present occasion in the lists of charity,—but it has been one prominent effect of the call made by the distress of our fellow countrymen (and a highly satisfactory one it is) to have called forth several instances of the purest philanthropy and disinterested goodness of heart, which it is delightful to contemplate. Among these we avail ourselves of this opportunity, more particularly to remark, that one of the latest contributions made to the charity, consisting of the sum of four hundred Rupees, was transmitted to the Treasurer through the Reverend Dr. BAYCE, by a person who has

concealed his name. There is a beauty and holiness in such incidents of genuine sympathy for human misery, which redeem human nature from many of those satirical stigmas cast upon it by some misanthropists and selfish cavillers, miscalling themselves *Philosophers*.—*India Gazette*.

To the Committee, &c.

GENTLEMEN,

I feel the greatest satisfaction in being able to inform you that Bills to the amount of £1000, in addition to our former remittances, have been procured and forwarded to England on account of the suffering Irish. These Bills have been transmitted by the *LADY RAFFLES*, the *CATHERINE* and the *PROVIDENCE* and will, with the former sums placed at the disposal of the City of London Tavern, Committee make the same £18,294.5.

I remain, Gentlemen, your faithful humble servant,

Tuesday, Jan. 28, 1823.

F. MACNAGHTEN, Chairman.

P. S.—I have this moment been informed that Mr. J. W. Laing has, in addition to his former contributions, subscribed the sum of 600 Rs. He has fully entitled himself to the warmest acknowledgements of the Committee. He is not connected with Ireland, yet actuated by feelings of compassion for the sufferers in that kingdom; his subscriptions towards their relief now amount to the sum of 2,100 Rupees.

Resolved, that the letter received by our Treasurer from Mr. J. W. Laing is highly gratifying, and that he be requested to accept of our most cordial thanks for his bountiful contributions.

Amount of Subscriptions previously Published, . . . 1,86,603 12 6  
Total to this date, . . . 1,89,530 12 6

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*Journal of a Traveller*.—The following is from the "JOURNAL OF A TRAVELLER" of which we before gave two Extracts.

"At day light this morning (Dec. 12th) Polo Raja, and the Brothers were astern of us, and we were abreast of Junk Ceylon, at about 25 miles distant. The proper name is *Ujung Salong*, or the promontory of Salong. Salong again is a corruption of the true Siamese name Talong. This is rather a large island belonging to the Siamese, with a population of 12,000 Malays. There is a harbor on the north side of it called *Popra*, with a bar, over which are 20 feet of water at spring tides and several on the west, where the principal village is also situated. It is separated from the main by a narrow channel, into which a spit of sand runs, which is dry at low water, and on which the tide never rises more than 10 feet. The western entrance of this channel is not above 500 yards wide, and indeed the whole of it is so narrow, that the Malays do not allow it to be an island, and hence its name in that language. There are no very high hills on Junk Ceylon, nor any large rivers, but a great number of small streams, which are navigable to some distance into the interior for the small boats of the native inhabitants. The appearance of the western coast is however, mountainous and barren, and is very much intended. It is on the eastern side, that all the villages are situated, and the rice culture carried on. Tin is the principal production of the island, the greater quantity of which is sent to Siam. In 1782, the quantity exported was 600 tons. Since that time it has decreased considerably. The right of working the mines is farmed by a Chinese. The sum paid for farming it, is delivered in kind to the chief residing on the island, and a considerable portion of the produce is purchased by him, which he afterwards pays as tribute to the king of Siam. There is found in the same situation with that in the island of Banca, intermixed with granite and quartz, and yields about 75 per cent. of metal. This is obtained, however, by a most expensive process, the ore being five times passed through the furnace before it is completed. All the other parts of the operation are conducted on a similar scale. The laborers are Siamese. There can be no doubt that under European or even Chinese management, where some small share of spirit would be infused into the operations, a much greater quantity than is now obtained may be produced at a very inconsiderable expence. The exorbitant charges exacted by the farmer for smelting, &c. amounting to 50 per cent. of the produce are strong hindrances to the prosperity of the mines.

Junk Ceylon has frequently been contemplated as a settlement by European nations, but it will immediately be seen that it is too much out of the track of the direct navigation for vessels entering the Straits, particularly from Bombay, and far too much to the west for the native traders to the East of the Straits to frequent it. The same objections are in a less degree applicable to Penang, but even if they applied equally to both, the superior excellence of the harbor of Penang, unobstructed by any dangers or difficulties, would decidedly gain it the preference. Junk Ceylon in fact possesses few advantages which are not common to Penang with it. The French were the first who attempted to establish a set-

tlement here in 1688. Previous to the settlement of Prince of Wales's Island, Junk Ceylon was frequented by some Bugis praus, which brought cloths and various other articles, and took away tin and the other produce of the island. English ships also used occasionally to touch at it for the purpose of exchanging opium, &c. for tin, but since the settlement of Penang, these have all given it the preference, and Junk Ceylon is now dependent upon it for all articles of Indian or European produce which it consumes.

This island has been frequently contended for by the Bormans and Siamese since 1285. In that year it was attacked by the Bormans, with a powerful fleet and army, which were totally defeated. In 1810 they again attacked and took it, but in a few months the Siamese retook it, and with their accustomed barbarity put to death the Burman chiefs, and sent all the other prisoners to work in chains for life at Bangkok. We saw a few of the survivors at Siam, when we were there.—*Hutchins*.

### Shipping Departures.

#### CALCUTTA.

Date	Names of Vessels	Flags	Commanders	Destinations
Jan. 30	Franklin	French	B. Thriot	Bourbon

### Stations of Vessels in the River.

#### CALCUTTA, JANUARY 30, 1823.

*At Diamond Harbour*.—H. C. S. *COLDSTREAM*.—VOLUNTEER, outward-bound, remains.—*PROVIDENCE*, and *TIGER*, passed down.

*Kedgerie*.—LARKINS, outward-bound, remains.—*LA BELLE ALLIANCE*, proceeded down.—*LADY RAFFLES*, TRAVANCORE, ATTET RONG, MAN, FAZER RANG, DEREA BEGGY, and TAJR, outward-bound, remains.

*New Anchorage*.—H. C. Ships *GENERAL HEWETT*, THAMES, and *MARCHIONESS OF ELY*.

*Saugor*.—MELICKEL BHUR, ROZATIA, (P.), and FAJAROWARY, outward bound, remain.—H. C. S. *WINGELARA*, and *RANGOON PACE*, (Brig), gone to Sea.

The *SUN*, (brig), arrived off Cooley Bazar on Thursday.

### Ships Advertised for Different Ports.

Ships' Names.	Commanders.	Where Bound.	Probable time of Sailing.
Sir Edward Paget.	John Greary, . . .	Cape & London.	All February
David Scott, . . .	G. Banyon, . . .	Cape & London.	15th February
City of Edinburgh.	— Wiseman, . . .	London, . . .	16th February
Woodford, . . .	Alfred Chapman, . . .	London, . . .	All February
Prince of Orange.	John Moncriff, . . .	London, . . .	Early in Feb.
Phoenix, . . .	J. Weatherhead, . . .	Cape & London.	In a few days
Princess Charlotte.	J. McKean, . . .	Liverpool, . . .	End of Feb.
Bourbon, . . .	— Bennelet, . . .	{ Bourdeaux }	In a few days
La Seine, . . .	— Housart, . . .	{ Cape & Ha- }	In a few days
		{ vre de Grace }	
Mercure, . . .	David Chevelanre, . . .	{ Bourdeaux }	In a few days
		{ via Pondry }	
Eliza, . . .	— Woodhead, . . .	Isle of France, . . .	In a few days
John Shore, . . .	James Sutherland, . . .	New South Wales	In a few days
John Adams, . . .	— O'Brien, . . .	Eastward, . . .	In a few days
Eleanor, . . .	— Jaber, . . .	Ditto, . . .	In a few days

### Shipping Intelligence.

Madras, Jan. 17, 1823.—The *KINGSTON*, *ARKETON*, *ALBION*, and *ECLIPSE* all reached the Downs on the 25th and 26th of August. Captain Touissant, of the Ship *CAMBRIDGE*, is dead. The Ships *ELIZA* and *WOODFORD* were positively to leave the Downs for Madras on the 1st of October. The *MANQUA* of HASTINGS was under an engagement to sail in the Downs on the 8th of September, and H. M. Ship *ALLIGATOR* was to sail on the 16th of that month, so that we may reasonably expect a succession of Europe news.—*Madras Courier*.

### MARRIAGE.

On the 30th ultimo, at St. John's Cathedral, by the Reverend J. PARKER, Mr. SAMUEL SMITH, to Mrs. ELIZA MORRIS.